FACTS AND FIGURES OF THE UNITED STATES 1979 EDITION

The findings of a survey of
1978 funeral service income and expense data
conducted by VANDERLYN R. PINE, PH.D.
for the
National Funeral Directors Association
of the United States, Inc.

Copyright 1979, National Funeral Directors Association

August 6, 1979

Board of Governors
National Funeral Directors Association of the United States, Inc.
Milwaukee, Wisconsin

Gentlemen:

The following report presents the findings of a national survey of funeral service facts and figures for 1978. The major purposes of this research project were to obtain (1) detailed income and expense information and (2) important financial and management data from a representative sample of funeral homes.

All members of the National Funeral Directors Association were sent questionnaires. This report is based on the response of 954 firms which reported on 135,803 funerals.

Individual questionnaires were tabulated and then utilized to provide various summary statistics such as averages and percentages. To enable a clearer interpretation of the data, the findings are categorized by such things as Census Bureau Division, type of funeral service, size of operation, information on funeral offerings, veteran status, age, sex, and pricing methods.

The findings presented in this report provide an accurate picture of funeral service facts and figures for the sample respondents. As is the case with most demographic statistics, the present statistics represent estimates based on only part of the population. A comparison of the characteristics of the sample with those of the population indicates that there is a slight over-representation of firms conducting a large number of services. Even though it is possible that the population values might be different from the present estimates, comparisons with other similar statistics and past NFDA studies indicate that in almost all cases the dollar amounts are consistent with those of these other studies.

The findings presented in this report are intended to be self-explanatory. If there are any questions about them or the analysis, please advise me.

Respectfully submitted,
Vanderlyn R. Pine
Research and Analysis Consultant

Copyright © 1979 by the National Funeral Directors Association of the United States

Table of Contents

	TABLE	PAGE
Preface		5
Census Bureau Divisions of the United States and Completed Questionnaires	2.	10
Source of Survey Data	3.	11
Form of Ownership	4.	11
Collection Procedures	5.	11
Personnel	6.	12
Motor Equipment	7.	12
Investment	8.	12
Charges	9.	13
Charges and Costs	10.	13
Average Funeral Charges Per Firm	11.	14
Interment Receptacle	12.	14
Operating Service Income	13.	15
Average Operating Service Expenses	14.	20
Selected Expenses	14.S.	23
Average Margins	15.	24
Average Values by Size Category	16.	25
Selected Findings	17.	30
Average and Percentage Per Service Income and Expense Statement	18.	35
Ranges in Prices of Funeral Offerings	19.	38
Operating Service Income and Veteran Status		
Non-Veterans	(13)20.A.	41
All Veterans	(13)20.B.	41
Non-Eligible Veterans	(13)20.C.	42
All Eligible Veterans	(13)20.D.	42
Spanish-American Veterans	(13)20.E.	43
World War I Veterans	(13)20.F.	43
World War II Veterans	(13)20.G.	44
Korean Veterans	(13)20.H.	44
Vietnam Veterans	(13)20.I.	45
Other Eligible Veterans	(13)20.J.	45

Continued

Table of Contents

	TABLE	PAGE
Operating Service Income and Pricing Methods		
Single-Unit	(13)21.	46
Bi-Unit	(13)22.	51
Tri-Unit	(13)23.	56
Multi-Unit Itemized	(13)24.	61
Operating Service Income and Sex	(13)25.	66
Operating Service Income and Age	(13)26.	67
Arrangement Status	27.	82
Type of Partial Adult Services	28.	82

Preface

The data contained in this abstract are the findings from a 1979 study of funerals and funeral homes in the continental United States. The purpose of the survey was to determine 1978 funeral service income and expense patterns and other data pertinent to funeral service.

These statistics are for descriptive and comparative purposes only and are not presented as a pricing pattern for funeral directors. The data are based on a sample of funeral homes each of which reported on all funerals conducted during the fiscal year 1978. The figure (statistics) which describe a given sample are estimates which may vary from the figures (parameters) which would describe the complete population.

These statistics are historical in nature and are not offered as a model. The data can be used in analyzing individual management information.

GATHERING THE DATA

The Statistical Abstract of Funeral Service Facts and Figures of the United States is based on responses to a detailed questionnaire sent to all members reported to the National Funeral Directors Association. The questionnaire on which the present abstract is based is reproduced with references following each question indicating the Table numbers in this abstract.

Funeral directors who participated in the survey and who maintained a questionnaire for their own records may follow the tables in the abstract and match them to the values found in their questionnaire. The questions on pages 3 and 4 of the questionnaire are self-explanatory. The questions on page 5 are used to calculate findings presented on many pages. The distinction between single unit, bi-unit, tri-unit, and multi-unit may be found in columns 5 through 8 with special attention drawn to the description in the directions on page 5. The explanation of how to enter the values indicates information that is useful for determining the values on many of the pages in this abstract.

GENERAL INFORMATION ON DATA PRESENTED

The figures presented in this abstract may be compared with similar past figures for an individual funeral home, and they may be examined comparatively on a national basis as well as according to Census (geographical) Division (See map). Many of the pages are self-explanatory, listing percentages, dollar amounts, numbers of funerals conducted, and so forth. The values are explained in the name of the table and in the heading of each of the columns of values. Other pages may not be completely self-explanatory, but they can be understood with a brief explanation.

The terms "total-adult services," "partial-adult services," "welfare-adult services," and "child services" appear in many tables throughout this report. These terms are common in the profession and have generally accepted meanings. For the purpose of this statistical abstract, the following definitions are used for the service categories.

First, the term "total-adult services" refers to adult funerals in which the funeral director provides all (the total) of the customary professional services, necessary facilities and equipment, motor equipment, and the casket and merchandise as selected.

Second, "partial-adult services" refers to those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment, motor equipment, and/or the casket or merchandise as selected.

Third, the term "welfare-adult services" refers to total-adult funeral services for welfare recipients, the payment for which may come in whole or in part from one or more units of goverment.

Fourth, the term "child services" refers to funerals for infants and adolescents up to the age of 15. This conforms to the age-specific death categories of the Mortality Statistics Branch, Division of Vital Statistics, Public Health Service, Department of Health, Education and Welfare. Services for people who are 15 years of age and over are classified as "adult" for the purpose of this study because of the size casket required.

GUIDE TO TABULAR PRESENTATION

All tables in the *Statistical Abstract* are numbered, and most are arranged to conform to earlier editions. In some instances, the table numbers are the same as the page numbers in former editions. To assist in interpretation, the present number for each table is given followed by the page numbers from earlier editions in parentheses. Tables 2. through 8. (pages 2-8) are general in nature. Tables 9. through 12. (pages 9-12) show the source of income. Tables 13. (pages 13-22) show funeral service operating income. Tables 14. (pages 23-33) show average operating expenses. Tables 15. and 16. (pages 34-36) show average

values. Tables 17. and 18. (pages 37-38) show selected findings. Tables 19. (pages 39-48) show the ranges in prices of services offered. Tables (13) 20. (pages 49-58) show operating service income controlling for veteran status. Tables (13) 21. through tables (13) 24. (pages 64-103) show funeral service operating income controlling for pricing method. Tables (13) 25. (pages 59-60) show operating service income controlling for sex. Tables (13) 26. (pages 61-63) show operating service income by age ranges controlling for sex. Tables 27. and 28. (pages 104-109) show funeral service operating income and miscellaneous characteristics.

The format is identical for all tables numbered 13., reporting operating service income. Reading the headings of each column, we see that the two left-hand columns report "The Percentage of . . ." first, the services reported, and second, the charges reported. All services are divided into the 4 service categories. Total-adult services are further divided into $100 ranges up to $2,000, and then $2,000 or more.

Let us look at a specific example and interpret the values in Table 13. Child services constitute 3.36% of the services reported, whereas child services produce .78% of the charges reported. Similarly, child services, welfare-adult services, and partial-adult services together constitute 22.97% of the services reported, whereas these same three categories produce 10.22% of the charges reported. Similar interpretations may be made for each of the entries in the first two columns in all tables of this type.

The average funeral charges for each of the categories within a service category or within a dollar range for total-adult services is listed in the third column. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices. The fourth column reports the casket cost for each service category or dollar range.

Tables 14. report Average Funeral Service Operating Expenses for the United States and for the Census Divisions. The left-hand column lists the expense classification, and a detailed explanation of how these expenses are calculated appears in the footnote. The averages for all services are calculated from the total dollars of expenses divided by the total number of funerals reported. The averages for total-adult services, partial-adult services, and child services are proportionately allocated dollars of expenses divided by the number of funerals reported in each category. The proportionate contribution is determined by the proportion of income received from each of these categories. Thus, the values in the total-adult services column reflect the average expenses for each of the classifications divided by the number of total-adult funerals reported. The amount allocated to each of the categories is determined by the proportion of charges reported, that is, it is based on income produced. The number of each type of funeral service is determined by multiplying the percentage reported for that type times the total number of funerals. For example, to determine the number of child services, simply multiply the values in Table 13., that is, .0336 x 135,803 = 4563 child services.

Table 18. presents Average and Percentage Per Service Income and Expenses Statement for All Services. The two left-hand columns of values show the average dollars for charges, costs, expenses, and margins, summarizing the data presented on preceding pages. The two columns of values to the right list the percentages for the dollar values. The percentages reflect charges, costs, expenses, and margins, and their ratio to all operating income. For example, the average Funeral Charges for all services is $1,306 and this represents 75.2% of All Operating Income of which the average is $1,737. The average Operating Margin is $1,196, and this represents 68.9% of All Operating Income. The Net Margin Before Income Taxes averages $93 per funeral, and this represents 5.4% of All Operating Income.

In some tables, details or subtotals do not add to totals, nor do indentical values always appear as equal because of rounding.

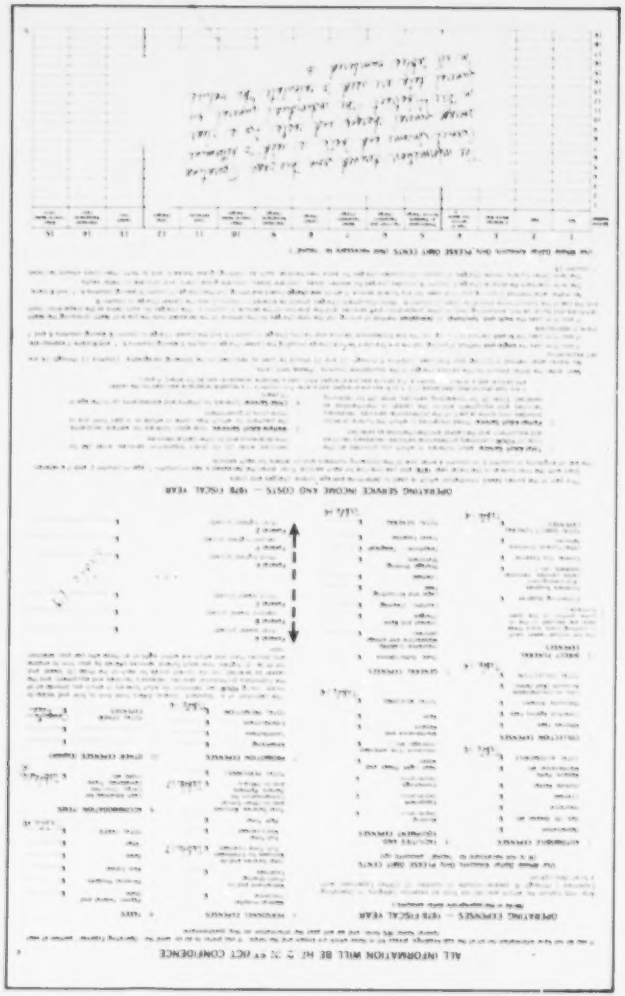
Grateful appreciation is extended to the funeral directors who participated in this study. Without their cooperation, this compilation of statistics would not have been possible.

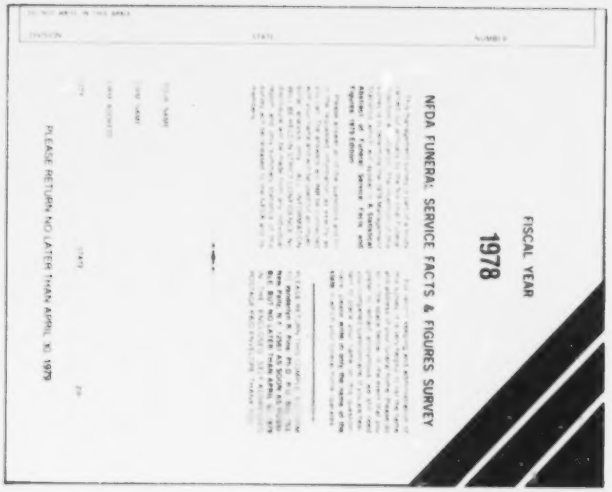
Thanks also to the following people whose assistance contributed to the completion of this *Abstract:* Dorre Audino, Patricia Carlson, William F. Egner, Jr., Elizabeth Palmer, Marilyn Rosen, Bonnie Tarttier, Elizabeth Turner, and Kathy Williams.

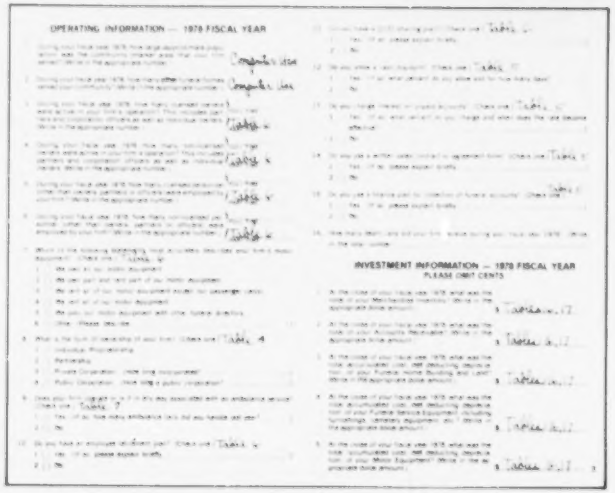
SUGGESTIONS AND COMMENTS

Suggestions about the presentation of data in the *Statistical Abstract of Funeral Service Facts and Figures of the United States* have been most helpful. You are urged to make your needs known for consideration in planning future editions. Suggestions, comments, or requests for additional information should be sent to Vanderlyn R. Pine, Ph.D., Research and Analysis Consultant, P.O. Box 753, New Paltz, New York 12561.

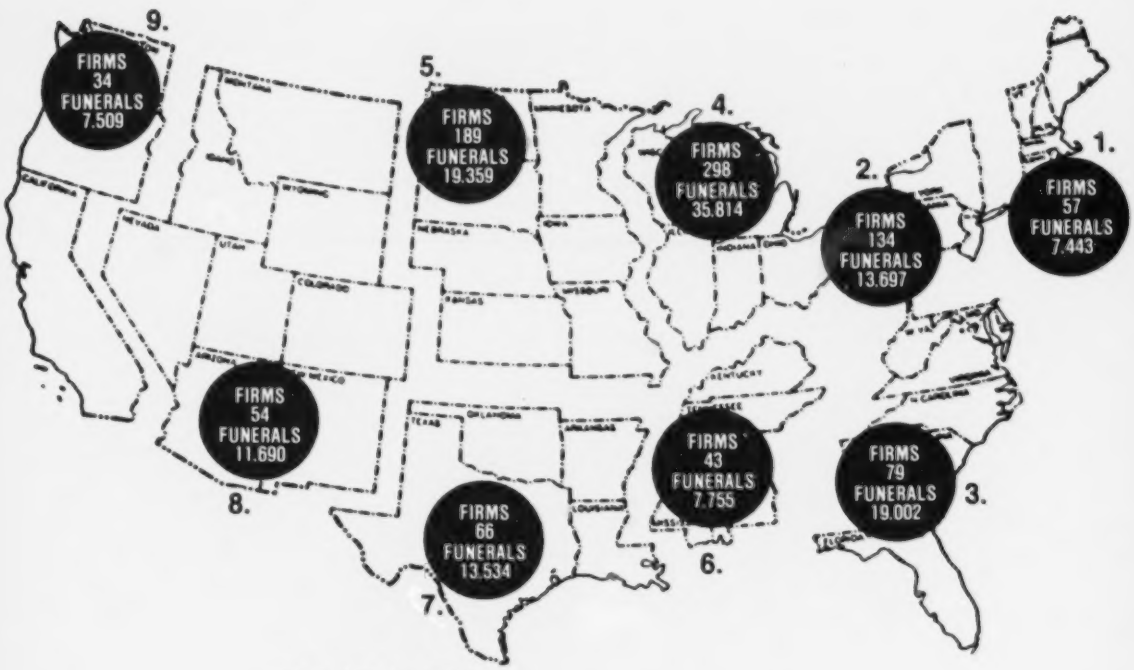
BEST AVAILABLE COPY







Map of the United States Showing the Census Bureau Divisions, Number of Firms Participating, and Number of Funerals Reported



United States Totals:
Number of Firms, 954 — Number of Funerals, 135,803

1. **New England**
   Maine, New Hampshire
   Vermont, Massachusetts
   Rhode Island, Connecticut
2. **Middle Atlantic**
   New York, New Jersey
   Pennsylvania
3. **South Atlantic**
   Delaware, Maryland
   District of Columbia
   Virginia, West Virginia
   North Carolina
   South Carolina
   Georgia, Florida
4. **East North Central**
   Ohio, Indiana
   Illinois, Michigan
   Wisconsin
5. **West North Central**
   Iowa, Minnesota, Missouri
   North Dakota
   South Dakota, Nebraska
   Kansas
6. **East South Central**
   Kentucky, Tennessee
   Alabama, Mississippi
7. **West South Central**
   Arkansas, Louisiana
   Oklahoma, Texas
8. **Mountain**
   Montana, Idaho, Wyoming
   Colorado, New Mexico
   Arizona, Utah, Nevada
9. **Pacific**
   Washington, Oregon
   California

Source of Data

2.

	Number Firms Reporting	Number Funerals Reported
UNITED STATES	**954**	**135,803**
1. NEW ENGLAND	**57**	**7,443**
Connecticut	7	1,622
Maine	15	1,755
Massachusetts	20	2,531
New Hampshire	5	550
Rhode Island	4	501
Vermont	6	484
2. MIDDLE ATLANTIC	**134**	**13,697**
Pennsylvania	72	6,485
New Jersey	20	2,513
New York	42	4,699
3. SOUTH ATLANTIC	**79**	**19,002**
Delaware	0	0
District of Columbia	1	238
Florida	15	6,121
Georgia	11	2,514
Maryland	8	2,489
North Carolina	16	3,419
South Carolina	6	1,520
Virginia	11	1,270
West Virginia	11	1,431
4. EAST NORTH CENTRAL	**298**	**35,814**
Illinois	48	6,243
Indiana	49	4,882
Michigan	81	10,495
Ohio	69	8,469
Wisconsin	51	5,725
5. WEST NORTH CENTRAL	**189**	**19,359**
Iowa	37	3,023
Kansas	36	3,852
Minnesota	42	5,196
Missouri	31	3,588
Nebraska	19	1,556
North Dakota	8	860
South Dakota	16	1,284
6. EAST SOUTH CENTRAL	**43**	**7,755**
Alabama	0	0
Kentucky	21	3,352
Mississippi	10	2,511
Tennessee	12	1,892
7. WEST SOUTH CENTRAL	**66**	**13,534**
Arkansas	10	2,869
Louisiana	7	2,495
Oklahoma	25	3,889
Texas	24	4,281
8. MOUNTAIN	**54**	**11,690**
Arizona	2	646
Colorado	13	4,802
Idaho	7	1,081
Montana	5	518
Nevada	1	142
New Mexico	7	2,043
Utah	13	1,830
Wyoming	6	628
9. PACIFIC	**34**	**7,509**
California	1	208
Oregon	11	2,027
Washington	22	5,274

Source of Survey Data

3.

The Percentage of Firms Reporting and the Average Number of Services Conducted Per Firm by Volume Category and Census Bureau Division

DIVISION	VOLUME CATEGORY 0-99 %	0-99 N	100-199 %	100-199 N	200-299 %	200-299 N	300 AND MORE %	300 AND MORE N	ALL FIRMS %	ALL FIRMS N
UNITED STATES	50	62	32	140	10	246	8	528	100	142
1. NEW ENGLAND	37	58	47	138	11	223	5	387	100	131
2. MIDDLE ATLANTIC	61	58	35	133	2	262	2	647	100	102
3. SOUTH ATLANTIC	37	71	23	146	15	245	25	569	100	241
4. EAST NORTH CENTRAL	56	60	29	144	11	252	4	404	100	120
5. WEST NORTH CENTRAL	65	62	25	135	8	240	2	438	100	102
6. EAST SOUTH CENTRAL	28	56	44	135	14	257	14	438	100	180
7. WEST SOUTH CENTRAL	29	74	39	138	14	250	18	523	100	205
8. MOUNTAIN	30	75	40	141	15	238	15	685	100	216
9. PACIFIC	32	68	26	161	24	238	18	568	100	221

Form of Ownership

4.

The Percentage of Firms Reporting Their Form of Ownership by Census Bureau Division

DIVISION	INDIVIDUAL PROPRIETORSHIP	PARTNERSHIP	CORPORATIONS PRIVATE	CORPORATIONS PUBLIC	ALL FIRMS
UNITED STATES	30	12	57	1	100
1. NEW ENGLAND	16	5	79	0	100
2. MIDDLE ATLANTIC	44	10	45	1	100
3. SOUTH ATLANTIC	14	11	74	1	100
4. EAST NORTH CENTRAL	34	12	53	1	100
5. WEST NORTH CENTRAL	36	10	52	2	100
6. EAST SOUTH CENTRAL	19	21	60	0	100
7. WEST SOUTH CENTRAL	18	14	66	2	100
8. MOUNTAIN	22	11	67	0	100
9. PACIFIC	21	15	64	0	100

Collection Procedures

5.

The Percentage of Firms Reporting That They Use Specific Collection Procedures by Census Bureau Division

DIVISION	PERCENT ALLOWING CASH DISCOUNT	PERCENT CHARGING INTEREST	PERCENT USING SALES CONTRACT	PERCENT USING FINANCE PLANS
UNITED STATES	19	59	92	13
1. NEW ENGLAND	18	63	88	12
2. MIDDLE ATLANTIC	18	50	99	8
3. SOUTH ATLANTIC	27	60	94	23
4. EAST NORTH CENTRAL	18	63	93	9
5. WEST NORTH CENTRAL	22	59	91	12
6. EAST SOUTH CENTRAL	19	44	79	21
7. WEST SOUTH CENTRAL	12	64	89	12
8. MOUNTAIN	19	61	94	19
9. PACIFIC	21	65	82	21

Personnel

6.

The Percentage of Licensees Among the Full-time Personnel of the Firms Reporting and the Percentage of Firms Reporting That They Have Specific Personnel Benefit Plans by Census Bureau Division

DIVISION	FULL TIME PERSONNEL		PERSONNEL BENEFITS	
	PERCENT LICENSED EMPLOYEES	PERCENT LICENSED OWNERS	PERCENT WITH EMPLOYEE RETIREMENT PLAN	PERCENT WITH PROFIT-SHARING PLAN
UNITED STATES	51	90	30	19
1. NEW ENGLAND	55	91	26	16
2. MIDDLE ATLANTIC	55	91	32	8
3. SOUTH ATLANTIC	49	95	38	22
4. EAST NORTH CENTRAL	59	91	33	18
5. WEST NORTH CENTRAL	60	90	28	23
6. EAST SOUTH CENTRAL	44	89	28	19
7. WEST SOUTH CENTRAL	44	92	14	30
8. MOUNTAIN	33	84	22	18
9. PACIFIC	5[illegible]	81	53	18

Motor Equipment

7.

The Percentage of Firms Reporting that They Operate an Ambulance Service and the Percentage of Firms Reporting the Way in Which They Acquire Their Motor Equipment by Census Bureau Division

DIVISION	PERCENT OPERATING AMBULANCE SERVICE	PERCENT OWNING ALL OF IT	PERCENT OWNING PART OF IT AND RENTING PART OF IT	PERCENT RENTING ALL OF IT	PERCENT POOLING IT WITH OTHERS	ALL FIRMS
UNITED STATES	8	61	33	6	0	100
1. NEW ENGLAND	2	51	47	2	0	100
2. MIDDLE ATLANTIC	2	40	55	5	0	100
3. SOUTH ATLANTIC	3	68	28	4	0	100
4. EAST NORTH CENTRAL	17	56	36	8	0	100
5. WEST NORTH CENTRAL	3	67	27	6	0	100
6. EAST SOUTH CENTRAL	16	67	28	5	0	100
7. WEST SOUTH CENTRAL	8	76	18	6	0	100
8. MOUNTAIN	6	80	11	9	0	100
9. PACIFIC	0	76	24	0	0	100

Investment

8.

The Average Investment* Per Total-Adult Funeral Service by Census Bureau Division

DIVISION	INVESTMENT*
UNITED STATES	2117
1. NEW ENGLAND	1928
2. MIDDLE ATLANTIC	2117
3. SOUTH ATLANTIC	1606
4. EAST NORTH CENTRAL	2190
5. WEST NORTH CENTRAL	2181
6. EAST SOUTH CENTRAL	2227
7. WEST SOUTH CENTRAL	1679
8. MOUNTAIN	1813
9. PACIFIC	4496

*The five items of investment totaled to derive this average are (1) merchandise inventory; (2) accounts receivable; and, the accumulated costs not deducting depreciation of (3) funeral home building and land, (4) funeral service equipment, and (5) motor equipment.

Charges

9.

The Percentage of Charges for Each Category for Total-Adult Funeral Services by Census Bureau Division

DIVISION	CHARGE CATEGORY				
	PERCENT FUNERAL CHARGES[a]	PERCENT INTERMENT RECEPTACLE CHARGE[b]	PERCENT OTHER FUNERAL HOME CHARGES[c]	PERCENT CASH ADVANCES	ALL CHARGES
UNITED STATES	75	13	1	11	100
1. NEW ENGLAND	77	11	0	12	100
2. MIDDLE ATLANTIC	74	12	1	13	100
3. SOUTH ATLANTIC	75	14	2	9	100
4. EAST NORTH CENTRAL	73	14	1	12	100
5. WEST NORTH CENTRAL	75	14	1	10	100
6. EAST SOUTH CENTRAL	76	14	2	8	100
7. WEST SOUTH CENTRAL	81	10	1	8	100
8. MOUNTAIN	83	6	1	10	100
9. PACIFIC	85	5	1	9	100

[a]The term "Funeral Charges" refers to those charges made by the funeral director for professional services, use of facilities and equipment, and the casket as selected, regardless of method of pricing and quotation. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

[b]The term "Interment Receptacle Charge" refers to the charge made for either a wooden box, concrete box, concrete grave liner, or a concrete or metal vault.

[c]The term "Other Funeral Home Charges" refers to charges made for additional items selected such as clothing, other funeral merchandise, additional automotive equipment, and other miscellaneous items.

Charges and Costs

10.

The Average Funeral Charges[a] and the Average Casket Cost Selected by Type of Service and Census Bureau Division

DIVISION	TYPE OF SERVICE			
	TOTAL-ADULT		ALL SERVICES	
	FUNERAL CHARGES[a]	CASKET COST	FUNERAL CHARGES[a]	CASKET COST
UNITED STATES	1522	277	1305	234
1. NEW ENGLAND	1467	261	1270	220
2. MIDDLE ATLANTIC	1572	286	1398	250
3. SOUTH ATLANTIC	1466	259	1254	218
4. EAST NORTH CENTRAL	1646	296	1458	259
5. WEST NORTH CENTRAL	1530	280	1319	239
6. EAST SOUTH CENTRAL	1546	304	1367	266
7. WEST SOUTH CENTRAL	1483	284	1264	239
8. MOUNTAIN	1292	243	1012	197
9. PACIFIC	1295	214	1010	161

[a]The term "Funeral Charges" refers to those charges made by the funeral director for professional services, use of facilities and equipment, and the casket as selected, regardless of method of pricing and quotation. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Average Funeral Charges Per Firm

11.

Highest, Median, and Lowest Average Funeral Charges for the Total-Adult Funeral Services Selected by Census Bureau Division

DIVISION	HIGHEST[a]	MEDIAN[a]	LOWEST[a]
UNITED STATES	3617	1536	841
1. NEW ENGLAND	2163	1397	927
2. MIDDLE ATLANTIC	3617	1547	920
3. SOUTH ATLANTIC	3009	1472	957
4. EAST NORTH CENTRAL	2243	1627	1005
5. WEST NORTH CENTRAL	2268	1563	990
6. EAST SOUTH CENTRAL	1994	1527	1145
7. WEST SOUTH CENTRAL	1933	1480	1049
8. MOUNTAIN	1966	1320	841
9. PACIFIC	1649	1315	849

[a] The average funeral charges for each firm participating in the survey was computed. This table reflects that firm which has the highest average, that firm which has the median average, and that firm which has the lowest average funeral charges for its total-adult funeral services. These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergy, flowers, additional transportation charges, burial clothing, or newspaper notices.

Interment Receptacle

12.

The Percentage of Times an Interment Receptacle Was Used by Type of Service and Census Bureau Division and the Average Sale and Cost of the Interment Receptacle[a] by Census Bureau Division

DIVISION	PERCENT USED		AVERAGE	
	TOTAL-ADULT	ALL SERVICES	SALE	COST
UNITED STATES	80	69	213	113
1. NEW ENGLAND	78	70	182	99
2. MIDDLE ATLANTIC	82	74	223	116
3. SOUTH ATLANTIC	81	65	213	112
4. EAST NORTH CENTRAL	92	83	284	147
5. WEST NORTH CENTRAL	88	79	256	141
6. EAST SOUTH CENTRAL	90	80	242	126
7. WEST SOUTH CENTRAL	73	64	166	92
8. MOUNTAIN	47	38	72	43
9. PACIFIC	39	28	48	28

[a] The term "Interment Receptacle" refers to wooden boxes, concrete boxes, concrete grave liners, and concrete or metal vaults.

Operating Service Income

13. The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

UNITED STATES (135803 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	3.36	.78	301	64
WELFARE-ADULT SERVICES	1.78	.66	486	84
PARTIAL-ADULT SERVICES	17.83	8.78	643	95
TOTAL ABOVE SERVICES	22.97	10.22	581	89
0- 99	.06	.00	41	90
100- 199	.09	.01	145	43
200- 299	.17	.03	253	50
300- 399	.36	.10	344	60
400- 499	.51	.17	447	63
500- 599	.90	.38	554	83
600- 699	.99	.50	655	103
700- 799	1.43	.83	757	113
800- 899	1.88	1.24	860	132
900- 999	3.23	2.39	966	137
1000-1099	3.65	2.36	1059	143
1100-1199	4.37	4.41	1160	169
1200-1299	6.17	5.85	1259	190
1300-1399	7.10	7.34	1357	215
1400-1499	6.87	7.67	1457	245
1500-1599	7.78	9.29	1557	272
1600-1699	7.00	8.88	1657	304
1700-1799	6.34	8.52	1755	332
1800-1899	4.95	7.03	1855	358
1900-1999	3.85	5.76	1956	393
2000 OR MORE	8.73	16.27	2430	557
TOTAL TOTAL-ADULT SERVICES	77.03	89.78	1522	277
TOTAL OF ALL SERVICES	100.00	100.00	1305	234

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

13.1. 1. NEW ENGLAND (7443 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	2.15	.44	258	49
WELFARE-ADULT SERVICES	3.20	1.27	505	86
PARTIAL-ADULT SERVICES	16.21	7.66	600	69
TOTAL ABOVE SERVICES	21.56	9.37	552	70
0- 99	.01	.00	10	0
100- 199	.05	.01	142	38
200- 299	.03	.01	259	33
300- 399	.17	.05	357	88
400- 499	.48	.17	455	56
500- 599	.69	.30	555	69
600- 699	.64	.33	651	88
700- 799	1.38	.83	760	177
800- 899	1.71	1.16	864	110
900- 999	3.55	2.69	961	128
1000-1099	4.57	3.80	1057	150
1100-1199	6.50	5.92	1156	168
1200-1299	8.16	8.05	1254	190
1300-1399	8.87	9.43	1351	220
1400-1499	8.50	9.71	1452	252
1500-1599	7.97	9.74	1553	278
1600-1699	6.38	8.31	1653	301
1700-1799	5.59	7.70	1749	314
1800-1899	3.71	5.39	1845	357
1900-1999	2.16	3.32	1949	387
2000 OR MORE	7.33	13.71	2372	541
TOTAL TOTAL-ADULT SERVICES	78.44	90.63	1467	261
TOTAL OF ALL SERVICES	100.00	100.00	1270	220

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

13.2. The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

2. MIDDLE ATLANTIC (13697 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	2.15	.44	287	53
WELFARE-ADULT SERVICES	1.30	.46	491	91
PARTIAL-ADULT SERVICES	16.22	8.74	753	109
TOTAL ABOVE SERVICES	19.67	9.64	685	102
0- 99	.06	.00	25	67
100- 199	.01	.00	163	23
200- 299	.06	.01	272	85
300- 399	.27	.07	343	62
400- 499	.26	.08	442	72
500- 599	.50	.20	561	104
600- 699	.68	.32	653	114
700- 799	1.07	.58	756	125
800- 899	1.56	.96	859	139
900- 999	2.73	1.87	956	155
1000-1099	2.83	2.15	1062	150
1100-1199	4.88	4.04	1158	171
1200-1299	6.27	5.64	1256	190
1300-1399	7.96	7.72	1355	218
1400-1499	7.68	7.99	1453	242
1500-1599	8.01	8.89	1552	272
1600-1699	7.71	9.12	1653	298
1700-1799	6.97	8.74	1752	350
1800-1899	5.90	7.82	1853	359
1900-1999	4.25	5.93	1951	377
2000 OR MORE	10.67	18.23	2388	504
TOTAL TOTAL-ADULT SERVICES	80.33	90.36	1572	286
TOTAL OF ALL SERVICES	100.00	100.00	1398	250

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

13.3.

3. SOUTH ATLANTIC (19002 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	2.83	.80	357	67
WELFARE-ADULT SERVICES	.78	.30	477	78
PARTIAL-ADULT SERVICES	23.88	14.17	744	117
TOTAL ABOVE SERVICES	27.49	15.27	697	111
0- 99	.04	.00	33	61
100- 199	.14	.02	142	9
200- 299	.24	.05	259	24
300- 399	.37	.11	358	29
400- 499	.79	.28	449	45
500- 599	1.33	.61	573	80
600- 699	1.26	.66	655	93
700- 799	1.82	1.10	755	97
800- 899	2.16	1.49	861	148
900- 999	3.42	2.62	963	126
1000-1099	3.46	2.93	1061	139
1100-1199	5.43	5.07	1171	176
1200-1299	6.09	6.09	1254	183
1300-1399	7.37	7.97	1357	211
1400-1499	6.39	7.43	1458	242
1500-1599	7.27	9.00	1554	271
1600-1699	5.65	7.47	1657	310
1700-1799	5.59	7.81	1754	320
1800-1899	4.27	6.32	1856	350
1900-1999	2.60	4.06	1956	406
2000 OR MORE	6.82	13.64	2512	565
TOTAL TOTAL-ADULT SERVICES	72.51	84.73	1466	259
TOTAL OF ALL SERVICES	100.00	100.00	1254	218

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

13.4. The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

4. EAST NORTH CENTRAL (35814 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	3.36	.69	298	71
WELFARE-ADULT SERVICES	2.07	.70	494	84
PARTIAL-ADULT SERVICES	13.77	7.38	781	116
TOTAL ABOVE SERVICES	19.20	8.77	666	105
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.04	.00	30	46
100- 199	.07	.01	155	51
200- 299	.13	.02	245	52
300- 399	.25	.06	338	86
400- 499	.44	.14	444	72
500- 599	.48	.18	546	91
600- 699	.57	.26	654	99
700- 799	.89	.46	758	102
800- 899	1.18	.70	861	114
900- 999	2.16	1.43	967	123
1000-1099	2.75	2.00	1062	142
1100-1199	3.82	3.04	1158	156
1200-1299	5.37	4.65	1261	176
1300-1399	6.37	5.93	1358	199
1400-1499	6.55	6.55	1457	228
1500-1599	8.08	8.65	1561	255
1600-1699	7.75	8.81	1659	288
1700-1799	7.44	8.45	1756	318
1800-1899	6.90	8.78	1856	348
1900-1999	6.02	8.08	1955	373
2000 OR MORE	13.55	22.53	2425	537
TOTAL TOTAL-ADULT SERVICES	80.80	91.23	1646	296
TOTAL OF ALL SERVICES	100.00	100.00	1458	259

13.5.

5. WEST NORTH CENTRAL (19359 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	3.64	.85	309	66
WELFARE-ADULT SERVICES	1.98	.74	495	102
PARTIAL-ADULT SERVICES	15.09	6.44	562	80
TOTAL ABOVE SERVICES	20.71	8.03	511	80
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.05	.00	61	0
100- 199	.05	.01	149	58
200- 299	.13	.02	254	29
300- 399	.21	.06	353	86
400- 499	.47	.16	441	70
500- 599	.90	.37	547	64
600- 699	.76	.38	653	102
700- 799	1.38	.80	763	102
800- 899	1.26	.82	864	127
900- 999	2.73	2.00	965	138
1000-1099	4.13	3.36	1057	153
1100-1199	5.01	4.41	1161	168
1200-1299	6.47	6.20	1263	185
1300-1399	7.41	7.66	1359	207
1400-1499	7.53	8.34	1460	245
1500-1599	8.54	10.08	1557	274
1600-1699	8.15	10.24	1657	309
1700-1799	7.02	9.35	1756	346
1800-1899	5.27	7.42	1858	368
1900-1999	3.72	5.53	1959	397
2000 OR MORE	8.05	14.78	2424	571
TOTAL TOTAL-ADULT SERVICES	79.29	91.97	1530	280
TOTAL OF ALL SERVICES	100.00	100.00	1319	239

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

13.6.

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

6. EAST SOUTH CENTRAL (755 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	2.57	.57	305	59
WELFARE-ADULT SERVICES	.36	.11	402	60
PARTIAL-ADULT SERVICES	15.51	7.07	623	105
TOTAL ABOVE SERVICES	18.44	7.75	575	98
0- 99	.06	.00	29	935
100- 199	.14	.02	148	72
200- 299	.19	.03	232	95
300- 399	.32	.08	322	65
400- 499	.25	.08	461	86
500- 599	.93	.38	553	103
600- 699	1.06	.52	671	108
700- 799	.98	.54	752	129
800- 899	2.27	1.42	857	125
900- 999	3.16	2.24	971	135
1000-1099	3.62	2.81	1061	144
1100-1199	5.62	4.81	1159	170
1200-1299	5.33	4.95	1271	188
1300-1399	6.82	6.77	1357	224
1400-1499	6.46	6.90	1459	247
1500-1599	9.24	10.57	1565	273
1600-1699	8.60	10.43	1657	314
1700-1799	7.57	9.72	1756	344
1800-1899	4.95	6.72	1855	382
1900-1999	4.19	6.02	1962	459
2000 OR MORE	9.81	17.24	2406	650
TOTAL TOTAL-ADULT SERVICES	81.56	92.25	1546	304
TOTAL OF ALL SERVICES	100.00	100.00	1367	266

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

13.7.

7. WEST SOUTH CENTRAL (13534 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	3.69	.87	298	67
WELFARE-ADULT SERVICES	1.12	.51	580	93
PARTIAL-ADULT SERVICES	15.78	5.43	435	63
TOTAL ABOVE SERVICES	20.59	6.81	418	66
0- 99	.13	.01	63	17
100- 199	.20	.02	139	56
200- 299	.42	.08	239	68
300- 399	.69	.19	337	73
400- 499	.35	.12	440	99
500- 599	.86	.36	533	109
600- 699	1.49	.76	645	126
700- 799	1.72	1.02	749	112
800- 899	2.75	1.88	863	131
900- 999	3.81	2.90	965	132
1000-1099	4.52	3.79	1061	154
1100-1199	5.24	4.81	1161	170
1200-1299	5.96	5.98	1265	201
1300-1399	6.39	6.92	1368	224
1400-1499	6.63	7.67	1461	263
1500-1599	8.04	9.95	1564	283
1600-1699	7.45	9.78	1660	323
1700-1799	6.76	9.43	1763	343
1800-1899	3.91	5.75	1861	373
1900-1999	4.38	6.82	1966	432
2000 OR MORE	7.71	14.91	2454	619
TOTAL TOTAL-ADULT SERVICES	79.41	93.19	1483	284
TOTAL OF ALL SERVICES	100.00	100.00	1264	239

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

13.8. The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

8. MOUNTAIN (11690 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	5.57	1.58	287	63
WELFARE-ADULT SERVICES	1.40	.62	449	83
PARTIAL-ADULT SERVICES	26.22	12.52	483	75
TOTAL ABOVE SERVICES	33.19	14.72	448	73
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.06	.00	32	0
100- 199	.03	.00	143	70
200- 299	.26	.07	287	50
300- 399	.52	.16	318	69
400- 499	.82	.37	450	72
500- 599	1.92	1.06	568	95
600- 699	2.22	1.45	661	110
700- 799	3.04	2.28	760	129
800- 899	3.14	2.65	853	138
900- 999	5.43	5.19	975	165
1000-1099	4.00	4.15	1050	176
1100-1199	5.42	6.16	1150	188
1200-1299	5.79	7.16	1251	220
1300-1399	5.98	7.99	1352	241
1400-1499	6.08	8.74	1453	273
1500-1599	6.52	9.99	1550	301
1600-1699	4.90	7.99	1650	329
1700-1799	3.69	6.37	1747	348
1800-1899	2.45	4.46	1843	381
1900-1999	.98	1.89	1945	391
2000 OR MORE	2.57	8.18	2408	576
TOTAL TOTAL-ADULT SERVICES	66.81	85.28	1292	249
TOTAL OF ALL SERVICES	100.00	100.00	1012	187

13.9. 9. PACIFIC

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES	AVERAGE CASKET COST
CHILD SERVICES	4.23	1.11	265	44
WELFARE-ADULT SERVICES	5.14	2.20	433	61
PARTIAL-ADULT SERVICES	26.51	15.13	577	69
TOTAL ABOVE SERVICES	35.88	18.44	519	65
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.05	.00	33	0
100- 199	.12	.02	133	24
200- 299	.08	.02	253	1
300- 399	.87	.32	373	10
400- 499	.79	.35	448	18
500- 599	1.21	.65	541	28
600- 699	.36	.62	651	48
700- 799	1.23	.92	757	88
800- 899	2.94	2.51	863	107
900- 999	3.80	3.50	959	127
1000-1099	5.43	5.70	1059	140
1100-1199	5.90	6.74	1154	164
1200-1299	9.09	11.27	1252	208
1300-1399	9.16	12.30	1357	236
1400-1499	8.87	9.87	1450	260
1500-1599	5.13	7.98	1551	289
1600-1699	4.01	6.58	1657	309
1700-1799	2.92	5.05	1748	325
1800-1899	1.76	3.22	1847	338
1900-1999	.97	1.87	1941	401
2000 OR MORE	.77	1.97	2582	596
TOTAL TOTAL-ADULT SERVICES	64.12	81.56	1285	214
TOTAL OF ALL SERVICES	100.00	100.00	1010	161

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Average Operating Service Expenses

14. UNITED STATES (135803 FUNERALS) — **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	21	46	106	92
2. COLLECTION	5	12	26	22
3. DIRECT FUNERAL[b]	12	28	61	53
4. FACILITIES AND EQUIPMENT	46	95	231	201
5. GENERAL[c]	25	55	119	105
6. PERSONNEL	117	258	589	514
7. PROMOTION	11	24	52	46
8. TAXES	16	34	80	69
ALL OPERATING EXPENSES	253	550	1264	1102

14.1. 1. NEW ENGLAND (7443 FUNERALS)

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	21	46	110	98
2. COLLECTION	5	14	23	21
3. DIRECT FUNERAL[b]	10	26	61	55
4. FACILITIES AND EQUIPMENT	44	105	253	225
5. GENERAL[c]	21	53	112	100
6. PERSONNEL	98	235	556	494
7. PROMOTION	7	18	36	33
8. TAXES	15	38	83	74
ALL OPERATING EXPENSES	221	535	1234	1099

14.2. 2. MIDDLE ATLANTIC (13697 FUNERALS)

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	25	63	127	114
2. COLLECTION	3	10	17	16
3. DIRECT FUNERAL[b]	13	36	78	69
4. FACILITIES AND EQUIPMENT	52	142	291	262
5. GENERAL[c]	22	64	121	110
6. PERSONNEL	105	293	570	515
7. PROMOTION	13	28	59	53
8. TAXES	11	34	66	60
ALL OPERATING EXPENSES	244	669	1328	1198

[a] Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows: The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial adult services and total adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial adult and total adult services according to the proportion of charges (income) reported. In the majority of cases, welfare adult services are handled by funeral firms as total adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13, indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total adult services.

[b] Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.), Funeral Trip Expense, Other Funeral Directors' Services.

[c] Dues, Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry, Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone — Telegraph, Travel Expense.

Average Operating Service Expenses

14.3.

3. SOUTH ATLANTIC (19002 FUNERALS) **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	26	51	99	86
2. COLLECTION	8	18	31	27
3. DIRECT FUNERAL[b]	14	33	57	50
4. FACILITIES AND EQUIPMENT	54	95	198	169
5. GENERAL[c]	30	66	121	105
6. PERSONNEL	154	303	626	537
7. PROMOTION	12	23	48	42
8. TAXES	19	33	74	63
ALL OPERATING EXPENSES	317	629	1255	1079

14.4.

4. EAST NORTH CENTRAL (35814 FUNERALS)

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	21	59	118	106
2. COLLECTION	4	12	24	22
3. DIRECT FUNERAL[b]	12	33	65	59
4. FACILITIES AND EQUIPMENT	48	127	258	233
5. GENERAL[c]	22	59	118	107
6. PERSONNEL	119	321	662	597
7. PROMOTION	13	31	63	57
8. TAXES	18	49	101	91
ALL OPERATING EXPENSES	257	691	1410	1272

14.5.

5. WEST NORTH CENTRAL (19353 FUNERALS)

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	22	37	103	90
2. COLLECTION	5	8	25	22
3. DIRECT FUNERAL[b]	13	27	64	56
4. FACILITIES AND EQUIPMENT	48	93	225	199
5. GENERAL[c]	26	48	124	109
6. PERSONNEL	116	218	580	509
7. PROMOTION	11	21	49	44
8. TAXES	15	30	76	67
ALL OPERATING EXPENSES	256	483	1247	1095

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13 indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.), Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues, Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry, Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone — Telegraph, Travel Expense.*

Average Operating Service Expenses

14.6. 6. EAST SOUTH CENTRAL (7755 FUNERALS) **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	20	51	112	100
2. COLLECTION	6	13	29	26
3. DIRECT FUNERAL[b]	10	19	50	44
4. FACILITIES AND EQUIPMENT	38	77	193	171
5. GENERAL[c]	32	46	139	122
6. PERSONNEL	126	249	619	549
7. PROMOTION	8	26	42	39
8. TAXES	13	23	63	56
ALL OPERATING EXPENSES	253	505	1247	1107

14.7. 7. WEST SOUTH CENTRAL (13534 FUNERALS)

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	18	31	91	79
2. COLLECTION	7	10	32	28
3. DIRECT FUNERAL[b]	8	13	45	39
4. FACILITIES AND EQUIPMENT	48	62	251	214
5. GENERAL[c]	26	38	126	108
6. PERSONNEL	110	171	517	447
7. PROMOTION	10	15	49	42
8. TAXES	14	21	71	61
ALL OPERATING EXPENSES	242	360	1182	1018

14.8. 8. MOUNTAIN (11690 FUNERALS)

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	18	35	83	67
2. COLLECTION	6	12	30	24
3. DIRECT FUNERAL[b]	13	25	66	53
4. FACILITIES AND EQUIPMENT	39	66	181	143
5. GENERAL[c]	22	45	93	77
6. PERSONNEL	110	199	509	405
7. PROMOTION	10	19	47	37
8. TAXES	15	25	62	50
ALL OPERATING EXPENSES	233	426	1072	856

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13, indicate actual amounts for welfare services; however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.), Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues, Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry, Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone — Telegraph, Travel Expense.*

Average Operating Service Expenses

14.9.

9. PACIFIC (7509 FUNERALS) — **Average Funeral Service Operating Expenses[a] by Expense Classification**

EXPENSE CLASSIFICATION	CHILD SERVICES	PARTIAL ADULT SERVICES	TOTAL ADULT SERVICES (INCLUDING WELFARE)	ALL SERVICES
1. AUTOMOBILE	15	29	65	53
2. COLLECTION	3	7	17	13
3. DIRECT FUNERAL[b]	8	18	39	32
4. FACILITIES AND EQUIPMENT	25	57	111	93
5. GENERAL[c]	29	56	116	96
6. PERSONNEL	93	196	416	344
7. PROMOTION	11	21	47	38
8. TAXES	17	34	72	59
ALL OPERATING EXPENSES	201	418	881	730

[a] *Funeral Service Expenses were divided into the eight major classifications shown above. The average cost to the funeral director in each classification is computed as follows. The averages for all services are the total dollars of expenses divided by the total number of funerals reported. The averages for child services, partial-adult services and total-adult services are proportionately allocated dollars of expenses divided by the number of funerals reported in the category. To compute these averages, first the total expenses are allocated to each of the three main service categories — child, partial-adult and total-adult services according to the proportion of charges (income) reported. In the majority of cases, welfare-adult services are handled by funeral firms as total-adult services, the only difference being that payment for welfare services comes from one or more units of government rather than from individual funeral arrangers. Thus, the average funeral charges and casket costs shown in all tables numbered 13, indicate actual amounts for welfare services, however, the average operating expenses include welfare services with total-adult services.*

[b] *Embalming Supplies, Funerary Supplies (Acknowledgment cards, candles, memorial booklets, etc.), Funeral Trip Expense, Other Funeral Directors' Services.*

[c] *Dues, Subscriptions, Insurance (Liability, Malpractice and similar policies), Interest and Bank Charges, Laundry, Cleaning, Legal and Accounting Fees, Licenses, Postage, Printing, Stationery, Telephone — Telegraph, Travel Expense.*

Selected Expenses (average per total-adult service)

14.S.

DIVISION	PERSONNEL		AUTOMOBILE	BUILDING
	EMPLOYEES' COMPENSATION	OWNERS' COMPENSATION		
UNITED STATES	270	319	106	231
1. NEW ENGLAND	247	309	110	253
2. MIDDLE ATLANTIC	199	370	127	291
3. SOUTH ATLANTIC	362	266	90	198
4. EAST NORTH CENTRAL	261	401	118	258
5. WEST NORTH CENTRAL	214	366	103	225
6. EAST SOUTH CENTRAL	355	264	112	193
7. WEST SOUTH CENTRAL	300	217	91	251
8. MOUNTAIN	232	216	83	181
9. PACIFIC	224	192	65	111

Average Margins by Division (all services)

15.

	DIVISION 1 NEW ENGLAND	2 MIDDLE ATLANTIC	3 SOUTH ATLANTIC	4 EAST N. CENTRAL	UNITED STATES
AVERAGE SERVICES PER FIRM	131	102	241	120	142
AVERAGE FUNERAL CHARGES	1270	1337	1254	1458	1305
AVERAGE INTERMENT RECEPTACLE CHARGE*	182	223	213	284	213
AVERAGE OTHER FUNERAL HOME CHARGES*	10	21	34	14	19
AVERAGE ALL CHARGES	1462	1641	1501	1756	1537
AVERAGE FUNERAL SERVICE OPERATING EXPENSES	1100	1139	1078	1273	1102
AVERAGE CASKET COST	220	250	218	259	234
AVERAGE INTERMENT RECEPTACLE COST	99	116	112	147	113
AVERAGE OTHER COSTS	5	12	29	8	12
AVERAGE ALL EXPENSES AND COSTS	1424	1577	1437	1687	1461
AVERAGE NET MARGIN	38	64	64	69	76

15.A.

	DIVISION 5 WEST N. CENTRAL	6 EAST S. CENTRAL	7 WEST S. CENTRAL	8 MOUNTAIN	9 PACIFIC	UNITED STATES
AVERAGE SERVICES PER FIRM	102	180	205	216	221	142
AVERAGE FUNERAL CHARGES	1318	1368	1264	1012	1010	1305
AVERAGE INTERMENT RECEPTACLE CHARGE*	256	242	166	72	48	213
AVERAGE OTHER FUNERAL HOME CHARGES*	16	29	17	19	11	19
AVERAGE ALL CHARGES	1590	1639	1447	1103	1069	1537
AVERAGE FUNERAL SERVICE OPERATING EXPENSES	1095	1107	1018	855	729	1102
AVERAGE CASKET COST	239	266	239	187	161	234
AVERAGE INTERMENT RECEPTACLE COST	141	126	92	43	28	113
AVERAGE OTHER COSTS	10	13	9	10	5	12
AVERAGE ALL EXPENSES AND COSTS	1485	1512	1358	1095	923	1461
AVERAGE NET MARGIN	105	127	89	8	146	76

*The amounts for interment receptacle charge and other funeral home charges represent the average amounts spent for all services reported regardless of whether an interment receptacle was used or whether there were other funeral home charges.

Average Values by Size Category (all Services)

16. UNITED STATES

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	50	32	10	8	100
AVERAGE SERVICES PER FIRM	62	140	246	528	142
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1366	1348	1334	1197	1306
INTERMENT RECEPTACLE CHARGE	277	233	197	153	213
OTHER FUNERAL HOME CHARGES	20	18	17	21	19
CASH ADVANCES	202	208	205	185	199
ALL OPERATING INCOME	1865	1807	1753	1556	1737
MERCHANDISE COSTS					
CASKET COSTS	250	243	236	212	234
INTERMENT RECEPTACLE COSTS	149	123	105	81	113
OTHER FUNERAL HOME COSTS	14	9	6	17	12
CASH ADVANCES	180	187	193	170	182
ALL MERCHANDISE COSTS	593	562	540	480	541
OPERATING MARGIN	1272	1245	1213	1076	1196
OPERATING EXPENSES					
AUTOMOBILE	122	99	86	66	92
COLLECTION	20	21	24	25	22
DIRECT FUNERAL	65	53	51	45	53
FACILITIES AND EQUIPMENT	228	207	200	173	201
GENERAL	126	112	98	85	105
PERSONNEL	501	517	569	489	515
PROMOTION	51	43	50	43	46
TAXES	77	72	76	57	69
ALL OPERATING EXPENSES	1190	1124	1154	983	1103
NET MARGIN	82	121	59	93	93
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	16384	36953	64715	266110	47543
MERCHANDISE INVENTORY	9182	13233	19783	45343	14407
BUILDING	80803	128894	200725	322898	127505
FUNERAL SERVICE EQUIPMENT	20799	34217	54318	145874	38358
MOTOR EQUIPMENT	20250	32401	43328	86597	31707
ALL INVESTMENTS	147418	245698	382869	866822	259520
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1550	1555	1560	1435	1522
CASKET COST	287	284	279	260	277

16.1. NEW ENGLAND

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	37	47	11	5	100
AVERAGE SERVICES PER FIRM	58	138	223	387	131
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1164	1223	1364	1423	1270
INTERMENT RECEPTACLE CHARGE	173	193	106	241	182
OTHER FUNERAL HOME CHARGES	9	14	7	3	10
CASH ADVANCES	164	203	219	277	211
ALL OPERATING INCOME	1510	1633	1696	1944	1673
MERCHANDISE COSTS					
CASKET COSTS	202	205	239	264	220
INTERMENT RECEPTACLE COSTS	95	108	63	119	99
OTHER FUNERAL HOME COSTS	8	5	4	2	5
CASH ADVANCES	159	175	209	224	186
ALL MERCHANDISE COSTS	464	493	515	609	510
OPERATING MARGIN	1046	1140	1181	1335	1163
OPERATING EXPENSES					
AUTOMOBILE	120	100	80	88	98
COLLECTION	24	24	20	11	21
DIRECT FUNERAL	57	43	77	64	55
FACILITIES AND EQUIPMENT	194	197	306	250	225
GENERAL	112	95	85	121	100
PERSONNEL	439	486	493	576	494
PROMOTION	36	31	27	41	33
TAXES	100	74	56	71	74
ALL OPERATING EXPENSES	1082	1050	1144	1222	1100
NET MARGIN	36	90	37	113	63
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	14115	34128	69612	124041	35222
MERCHANDISE INVENTORY	6409	11272	16481	30159	11023
BUILDING	66665	102306	213462	434973	118385
FUNERAL SERVICE EQUIPMENT	15388	27486	39979	118927	29156
MOTOR EQUIPMENT	18587	27895	18579	50695	24685
ALL INVESTMENTS	121164	203087	358113	758795	218471
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1325	1422	1517	1705	1467
CASKET COST	236	246	272	325	261

Average Values by Size Category (all services)

16.2. MIDDLE ATLANTIC

	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
NUMBER OF SERVICES	61	35	2	2	100
PERCENTAGE OF FIRMS	58	133	262	647	102
AVERAGE SERVICES PER FIRM					
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1359	1411	1433	1437	1397
INTERMENT RECEPTACLE CHARGE	256	215	225	166	223
OTHER FUNERAL HOME CHARGES	22	17	27	26	21
CASH ADVANCES	225	258	261	400	267
ALL OPERATING INCOME	1862	1901	1946	2029	1908
MERCHANDISE COSTS					
CASKET COSTS	249	251	227	259	250
INTERMENT RECEPTACLE COSTS	136	111	123	83	116
OTHER FUNERAL HOME COSTS	14	11	6	15	12
CASH ADVANCES	221	230	273	400	254
ALL MERCHANDISE COSTS	620	603	629	757	632
OPERATING MARGIN	1242	1298	1317	1272	1276
OPERATING EXPENSES					
AUTOMOBILE	141	120	82	44	114
COLLECTION	14	18	20	12	16
DIRECT FUNERAL	79	67	89	47	69
FACILITIES AND EQUIPMENT	239	230	347	384	262
GENERAL	110	107	158	97	110
PERSONNEL	475	494	697	604	514
PROMOTION	62	47	51	48	53
TAXES	60	65	92	31	60
ALL OPERATING EXPENSES	1180	1148	1536	1267	1198
NET MARGIN	62	150	219	5	78
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	15873	37053	76317	177496	28274
MERCHANDISE INVENTORY	7620	9398	33017	33120	9383
BUILDING	66438	125718	370576	416666	101880
FUNERAL SERVICE EQUIPMENT	18881	31204	94279	107167	26868
MOTOR EQUIPMENT	20498	28380	50785	54390	24699
ALL INVESTMENTS	129310	231753	624974	788839	191104
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1519	1591	1652	1615	1572
CASKET COST	282	289	266	297	286

16.3. SOUTH ATLANTIC

	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
NUMBER OF SERVICES	37	23	15	25	100
PERCENTAGE OF FIRMS	71	146	245	569	241
AVERAGE SERVICES PER FIRM					
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1418	1360	1117	1236	1254
INTERMENT RECEPTACLE CHARGE	307	272	200	185	213
OTHER FUNERAL HOME CHARGES	28	30	29	37	34
CASH ADVANCES	166	179	127	180	170
ALL OPERATING INCOME	1919	1841	1473	1638	1671
MERCHANDISE COSTS					
CASKET COSTS	271	232	203	209	218
INTERMENT RECEPTACLE COSTS	166	133	100	100	112
OTHER FUNERAL HOME COSTS	11	10	13	41	29
CASH ADVANCES	140	155	126	170	158
ALL MERCHANDISE COSTS	588	530	442	520	517
OPERATING MARGIN	1331	1311	1031	1118	1154
OPERATING EXPENSES					
AUTOMOBILE	118	80	81	82	86
COLLECTION	24	23	21	30	27
DIRECT FUNERAL	55	52	58	46	50
FACILITIES AND EQUIPMENT	273	168	174	150	169
GENERAL	141	131	101	94	105
PERSONNEL	525	588	537	528	536
PROMOTION	36	46	41	43	42
TAXES	65	100	44	58	63
ALL OPERATING EXPENSES	1237	1188	1057	1031	1078
NET MARGIN	94	123	126	87	76
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	17279	37188	49669	129804	55223
MERCHANDISE INVENTORY	9965	14732	22966	28581	17739
BUILDING	68542	119103	172899	335997	163624
FUNERAL SERVICE EQUIPMENT	22543	35506	46274	99787	48657
MOTOR EQUIPMENT	23867	36344	52365	79452	45111
ALL INVESTMENTS	142196	242875	344173	673621	330354
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1602	1532	1364	1445	1466
CASKET COST	310	261	252	249	259

Average Values by Size Category (all services)

16.4. EAST NORTH CENTRAL

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	56	29	11	4	100
AVERAGE SERVICES PER FIRM	60	144	252	404	120
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1424	1459	1541	1387	1458
INTERMENT RECEPTACLE CHARGE	306	292	258	265	284
OTHER FUNERAL HOME CHARGES	17	13	16	8	14
CASH ADVANCES	234	254	280	283	258
ALL OPERATING INCOME	1981	2018	2095	1943	2014
MERCHANDISE COSTS					
CASKET COSTS	254	266	263	249	259
INTERMENT RECEPTACLE COSTS	161	151	135	131	147
OTHER FUNERAL HOME COSTS	13	7	5	5	8
CASH ADVANCES	196	219	264	252	228
ALL MERCHANDISE COSTS	624	643	667	637	642
OPERATING MARGIN	1357	1375	1428	1306	1372
OPERATING EXPENSES					
AUTOMOBILE	133	109	101	57	106
COLLECTION	19	23	24	21	22
DIRECT FUNERAL	61	63	48	59	59
FACILITIES AND EQUIPMENT	237	240	229	216	233
GENERAL	126	109	100	75	107
PERSONNEL	565	577	662	605	597
PROMOTION	62	52	62	54	57
TAXES	94	83	111	76	91
ALL OPERATING EXPENSES	1297	1256	1337	1163	1272
NET MARGIN	60	119	91	143	100
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	16456	41655	67998	100604	32934
MERCHANDISE INVENTORY	8770	13804	17816	26501	11967
BUILDING	82606	142505	229655	279581	124277
FUNERAL SERVICE EQUIPMENT	22390	34819	68097	114270	34893
MOTOR EQUIPMENT	19264	33459	42589	56727	27499
ALL INVESTMENTS	149486	266242	426155	577683	231570
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1609	1657	1740	1548	1646
CASKET COST	289	306	299	282	296

16.5. WEST NORTH CENTRAL

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	65	25	8	2	100
AVERAGE SERVICES PER FIRM	62	135	240	438	102
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1377	1390	1234	972	1318
INTERMENT RECEPTACLE CHARGE	306	254	198	164	256
OTHER FUNERAL HOME CHARGES	19	15	12	18	16
CASH ADVANCES	193	207	179	161	192
ALL OPERATING INCOME	1895	1866	1623	1315	1782
MERCHANDISE COSTS					
CASKET COSTS	254	251	223	163	239
INTERMENT RECEPTACLE COSTS	166	144	111	85	141
OTHER FUNERAL HOME COSTS	12	11	4	13	10
CASH ADVANCES	173	195	160	156	177
ALL MERCHANDISE COSTS	605	601	498	417	567
OPERATING MARGIN	1290	1265	1125	898	1215
OPERATING EXPENSES					
AUTOMOBILE	110	88	68	60	90
COLLECTION	25	15	25	27	22
DIRECT FUNERAL	68	53	45	43	56
FACILITIES AND EQUIPMENT	234	180	174	165	199
GENERAL	132	106	87	66	109
PERSONNEL	481	531	532	491	508
PROMOTION	43	47	38	47	44
TAXES	79	61	71	33	67
ALL OPERATING EXPENSES	1172	1081	1040	932	1095
NET MARGIN	118	184	85	34	120
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	17090	38051	79725	66169	28423
MERCHANDISE INVENTORY	10608	16237	22238	36386	13506
BUILDING	87675	120415	166414	46297	101363
FUNERAL SERVICE EQUIPMENT	18806	34687	45967	46564	25583
MOTOR EQUIPMENT	18052	34159	32757	29962	23562
ALL INVESTMENTS	152231	243549	347101	225378	192437
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1565	1608	1428	1237	1530
CASKET COST	291	294	259	214	280

Average Values by Size Category (all services)

16.6. EAST SOUTH CENTRAL

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	28	44	14	14	100
AVERAGE SERVICES PER FIRM	56	135	257	498	180
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1436	1385	1409	1314	1367
INTERMENT RECEPTACLE CHARGE	298	259	247	213	242
OTHER FUNERAL HOME CHARGES	39	27	33	27	29
CASH ADVANCES	137	160	188	150	160
ALL OPERATING INCOME	1910	1831	1877	1704	1798
MERCHANDISE COSTS					
CASKET COSTS	291	246	265	278	266
INTERMENT RECEPTACLE COSTS	148	135	130	112	126
OTHER FUNERAL HOME COSTS	27	13	9	11	13
CASH ADVANCES	122	151	173	138	148
ALL MERCHANDISE COSTS	588	545	577	539	553
OPERATING MARGIN	1322	1286	1300	1165	1245
OPERATING EXPENSES					
AUTOMOBILE	146	109	109	77	100
COLLECTION	8	19	37	30	26
DIRECT FUNERAL	136	43	41	27	44
FACILITIES AND EQUIPMENT	235	179	179	147	171
GENERAL	160	119	77	138	122
PERSONNEL	433	539	693	509	548
PROMOTION	37	34	72	26	39
TAXES	57	64	45	53	56
ALL OPERATING EXPENSES	1212	1106	1253	1007	1106
NET MARGIN	110	180	47	158	139
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	18864	30098	63599	144494	47600
MERCHANDISE INVENTORY	10647	14822	23792	40653	18513
BUILDING	99918	137789	115744	585987	186683
FUNERAL SERVICE EQUIPMENT	24763	46517	63465	104724	50933
MOTOR EQUIPMENT	42599	41067	61269	74762	49015
ALL INVESTMENTS	196791	270293	327869	950620	352744
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1563	1521	1496	1595	1546
CASKET COST	320	273	283	342	304

16.7. WEST SOUTH CENTRAL

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	29	39	14	18	100
AVERAGE SERVICES PER FIRM	74	138	250	523	205
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1300	1302	1320	1214	1263
INTERMENT RECEPTACLE CHARGE	216	191	205	126	166
OTHER FUNERAL HOME CHARGES	19	20	16	15	17
CASH ADVANCES	145	131	163	126	136
ALL OPERATING INCOME	1680	1644	1704	1481	1582
MERCHANDISE COSTS					
CASKET COSTS	266	239	257	226	238
INTERMENT RECEPTACLE COSTS	119	103	113	71	92
OTHER FUNERAL HOME COSTS	16	10	8	7	9
CASH ADVANCES	129	118	161	107	121
ALL MERCHANDISE COSTS	530	470	539	411	460
OPERATING MARGIN	1150	1174	1165	1070	1122
OPERATING EXPENSES					
AUTOMOBILE	100	101	73	64	79
COLLECTION	23	26	28	30	28
DIRECT FUNERAL	40	40	33	40	39
FACILITIES AND EQUIPMENT	177	230	164	230	214
GENERAL	121	146	100	87	108
PERSONNEL	434	457	469	435	447
PROMOTION	41	36	31	50	42
TAXES	54	64	57	63	61
ALL OPERATING EXPENSES	990	1100	955	999	1018
NET MARGIN	160	74	210	71	104
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	15349	29704	73162	111557	46380
MERCHANDISE INVENTORY	12204	14593	22748	28302	17510
BUILDING	77560	133047	219547	229103	146333
FUNERAL SERVICE EQUIPMENT	18779	36738	32184	115165	45206
MOTOR EQUIPMENT	26010	34892	57796	55491	39204
ALL INVESTMENTS	149902	248974	405437	539618	294633
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1441	1491	1588	1453	1483
CASKET COST	295	279	315	274	284

Average Values by Size Category (all services)

16.8. MOUNTAIN

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	30	40	15	15	100
AVERAGE SERVICES PER FIRM	75	141	238	685	216
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1192	1001	1147	932	1012
INTERMENT RECEPTACLE CHARGE	162	102	108	23	72
OTHER FUNERAL HOME CHARGES	30	28	11	14	19
CASH ADVANCES	135	126	164	145	142
ALL OPERATING INCOME	1519	1257	1430	1114	1245
MERCHANDISE COSTS					
CASKET COSTS	226	195	210	166	187
INTERMENT RECEPTACLE COSTS	100	59	64	13	43
OTHER FUNERAL HOME COSTS	22	15	7	6	10
CASH ADVANCES	133	131	94	125	122
ALL MERCHANDISE COSTS	481	400	375	310	362
OPERATING MARGIN	1038	857	1055	804	883
OPERATING EXPENSES					
AUTOMOBILE	83	63	106	52	67
COLLECTION	14	17	31	27	24
DIRECT FUNERAL	55	41	73	52	53
FACILITIES AND EQUIPMENT	144	171	182	113	143
GENERAL	98	115	94	44	77
PERSONNEL	424	371	498	388	404
PROMOTION	36	26	55	38	37
TAXES	53	49	70	43	50
ALL OPERATING EXPENSES	907	853	1109	757	855
NET MARGIN	131	4	-54	47	28
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	15252	22938	50631	131172	40798
MERCHANDISE INVENTORY	10160	12652	19882	44269	17669
BUILDING	94445	132783	252098	317367	166445
FUNERAL SERVICE EQUIPMENT	7086	33582	55314	125623	45550
MOTOR EQUIPMENT	20640	30089	56993	67193	36772
ALL INVESTMENTS	157583	232044	434918	685624	307234
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1420	1287	1432	1210	1292
CASKET COST	270	256	265	221	243

16.9. PACIFIC

NUMBER OF SERVICES	0 TO 99	100 TO 199	200 TO 299	300 OR MORE	ALL FIRMS
PERCENTAGE OF FIRMS	32	26	24	18	100
AVERAGE SERVICES PER FIRM	68	161	238	568	221
OPERATING INCOME PER SERVICE					
FUNERAL CHARGES	1004	1034	1059	974	1009
INTERMENT RECEPTACLE CHARGE	92	82	26	36	48
OTHER FUNERAL HOME CHARGES	42	13	11	3	11
CASH ADVANCES	151	128	129	108	122
ALL OPERATING INCOME	1289	1257	1225	1121	1190
MERCHANDISE COSTS					
CASKET COSTS	172	185	171	142	160
INTERMENT RECEPTACLE COSTS	64	45	15	19	28
OTHER FUNERAL HOME COSTS	25	6	2	1	5
CASH ADVANCES	153	125	160	118	133
ALL MERCHANDISE COSTS	414	361	348	280	326
OPERATING MARGIN	875	896	877	841	864
OPERATING EXPENSES					
AUTOMOBILE	74	64	44	49	53
COLLECTION	8	18	18	10	13
DIRECT FUNERAL	41	25	34	32	32
FACILITIES AND EQUIPMENT	154	122	108	59	93
GENERAL	152	93	104	82	97
PERSONNEL	295	375	393	314	345
PROMOTION	45	31	50	33	38
TAXES	46	90	43	58	59
ALL OPERATING EXPENSES	815	818	794	637	730
NET MARGIN	60	78	83	204	134
INVESTMENT DATA					
ACCOUNTS RECEIVABLE	13928	63318	43400	1938337	373538
MERCHANDISE INVENTORY	6096	8793	9349	201914	42131
BUILDING	107228	119736	109017	386451	160234
FUNERAL SERVICE EQUIPMENT	43176	27608	39734	596580	135905
MOTOR EQUIPMENT	16509	19690	24921	346857	77622
ALL INVESTMENTS	186937	239145	226421	3470139	789435
AVERAGE PER TOTAL-ADULT FUNERAL					
FUNERAL CHARGES	1328	1289	1382	1227	1285
CASKET COST	235	239	235	188	214

Selected Findings

17.

UNITED STATES

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	50	62
100-199 SERVICES	32	140
200-299 SERVICES	10	246
300 AND MORE SERVICES	8	528
ALL FIRMS	100	142

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 30; PARTNERSHIP 12;
PRIVATE CORPORATION 57; PUBLIC CORPORATION 1.

PERSONNEL			
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES		1.5
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES		.2
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS*		18224
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN		30.36
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN		19.29
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS		1.3
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS		1.2
	--AVERAGE ANNUAL COMPENSATION*		14509
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT		19
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST		59
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT		92
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN		13
MOTOR EQUIPMENT	--OWN ALL 61; OWN PART 33; RENT ALL 6; POOL 0.		
INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	47543	
	--AVERAGE MERCHANDISE INVENTORY	14407	
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	197570	
	TOTAL AVERAGE INVESTMENT	259520	

* In 1978, the average annual cash salary per employee was $18,224 with an average of 1.7 employees per firm. Thus, the overall average compensation for employees was $30,981 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and or profit sharing was $6,755 per firm; however, only 30% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $14,509 with an average of 2.5 owners per firm. Thus, the overall average compensation for owners was $36,273 per firm. In addition to this compensation, owners had an average return of approximately $90 per funeral with an average total of 142 funerals per firm for a total return of $13,206, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.1.

NEW ENGLAND

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

	PERCENT	AVERAGE NUMBER OF SERVICES
0- 99 SERVICES	37	58
100-199 SERVICES	47	138
200-299 SERVICES	11	223
300 AND MORE SERVICES	5	387
ALL FIRMS	100	131

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 16; PARTNERSHIP 5;
PRIVATE CORPORATION 79; PUBLIC CORPORATION 0.

PERSONNEL			
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES		1.6
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES		.2
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS*		14843
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN		26.32
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN		15.79
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS		1.2
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS		1.0
	--AVERAGE ANNUAL COMPENSATION*		15132
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT		18
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST		63
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT		88
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN		12
MOTOR EQUIPMENT	--OWN ALL 51; OWN PART 47; RENT ALL 2; POOL 0.		
INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	35222	
	--AVERAGE MERCHANDISE INVENTORY	11023	
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	172226	
	TOTAL AVERAGE INVESTMENT	218471	

* In 1978, the average annual cash salary per employee was $14,843 with an average of 1.8 employees per firm. Thus, the overall average compensation for employees was $26,717 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and or profit sharing was $4,499 per firm; however, only 26% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $15,132 with an average of 2.2 owners per firm. Thus, the overall average compensation for owners was $33,290 per firm. In addition to this compensation, owners had an average return of approximately $54 per funeral with an average total of 131 funerals per firm for a total return of $8,253, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

Selected Findings

17.2.

MIDDLE ATLANTIC

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	61	58
100-199	SERVICES	35	133
200-299	SERVICES	2	262
300 AND MORE	SERVICES	2	647
	ALL FIRMS	100	102

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 44; PARTNERSHIP 10;
PRIVATE CORPORATION 45; PUBLIC CORPORATION 1.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.3
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	.1
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS*	11540
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	32.09
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	8.21
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	.7
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.6
	--AVERAGE ANNUAL COMPENSATION*	23401
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	18
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	50
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	99
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	8

MOTOR EQUIPMENT--OWN ALL 40; OWN PART 55; RENT ALL 5; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	28174
	--AVERAGE MERCHANDISE INVENTORY	9383
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	153447
	TOTAL AVERAGE INVESTMENT	191104

* In 1978, the average annual cash salary per employee was $11,540 with an average of 1.4 employees per firm. Thus, the overall average compensation for employees was $16,156 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and or profit sharing was $5,962 per firm. However, only 32% of the firms have an employee retirement program. In addition to other fringe benefits. The average annual compensation for an owner was $23,401 with an average of 1.3 owners per firm. Thus, the overall average compensation for owners was $30,421 per firm. In addition to this compensation, owners had an average return of approximately $78 per funeral with an average total of 102 funerals per firm for a total return of $7,956, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.3.

SOUTH ATLANTIC

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	37	71
100-199	SERVICES	23	146
200-299	SERVICES	15	245
300 AND MORE	SERVICES	25	569
	ALL FIRMS	100	241

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 14; PARTNERSHIP 11;
PRIVATE CORPORATION 74; PUBLIC CORPORATION 1.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.7
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	.1
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS*	34987
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	37.97
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	21.52
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	2.6
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	2.8
	--AVERAGE ANNUAL COMPENSATION*	8705
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	27
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	60
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	94
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	23

MOTOR EQUIPMENT--OWN ALL 68; OWN PART 28; RENT ALL 4; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	55223
	--AVERAGE MERCHANDISE INVENTORY	17739
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	257392
	TOTAL AVERAGE INVESTMENT	330354

* In 1978, the average annual cash salary per employee was $34,987 with an average of 1.8 employees per firm. Thus, the overall average compensation for employees was $62,977 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and or profit sharing was $18,941 per firm. However, 38% of the firms have an employee retirement program. In addition to other fringe benefits. The average annual compensation for an owner was $8,705 with an average of 5.4 owners per firm. Thus, the overall average compensation for owners was $47,007 per firm. In addition to this compensation, owners had an average return of approximately $76 per funeral with an average total of 241 funerals per firm for a total return of $18,376, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

Selected Findings

17.4.

EAST NORTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	56	60
100-199	SERVICES	29	144
200-299	SERVICES	11	252
300 AND MORE	SERVICES	4	404
	ALL FIRMS	100	120

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 34; PARTNERSHIP 12;
PRIVATE CORPORATION 53; PUBLIC CORPORATION 1.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.5
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	.2
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS*	15482
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	33.00
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	18.12
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	1.1
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.7
	--AVERAGE ANNUAL COMPENSATION*	22027
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	18
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	63
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	93
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	9

MOTOR EQUIPMENT--OWN ALL 56; OWN PART 36; RENT ALL 8; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	32934
	--AVERAGE MERCHANDISE INVENTORY	11967
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	186669
	TOTAL AVERAGE INVESTMENT	231570

* In 1978, the average annual cash salary per employee was $15,382 with an average of 1.7 employees per firm. Thus, the overall average compensation for employees was $26,315 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $5,780 per firm; however, only 33% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $22,027, with an average of 1.8 owners per firm. Thus, the overall average compensation for owners was $39,649 per firm. In addition to this compensation, owners had an average return of approximately $100 per funeral with an average total of 120 funerals per firm for a total return of $12,000, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.5.

WEST NORTH CENTRAL

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	65	62
100-199	SERVICES	25	135
200-299	SERVICES	8	240
300 AND MORE	SERVICES	2	438
	ALL FIRMS	100	102

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 36; PARTNERSHIP 10;
PRIVATE CORPORATION 52; PUBLIC CORPORATION 2.

PERSONNEL		
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES	1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES	.2
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS*	11174
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN	27.66
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN	23.28
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS	.8
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS	.6
	--AVERAGE ANNUAL COMPENSATION*	21748
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT	22
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST	59
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT	91
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN	12

MOTOR EQUIPMENT--OWN ALL 67; OWN PART 27; RENT ALL 6; POOL 0.

INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	28423
	--AVERAGE MERCHANDISE INVENTORY	13506
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	150508
	TOTAL AVERAGE INVESTMENT	192437

* In 1978, the average annual cash salary per employee was $11,174 with an average of 1.6 employees per firm. Thus, the overall average compensation for employees was $17,878 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and/or profit sharing was $3,709 per firm; however, only 28% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $21,748 with an average of 1.4 owners per firm. Thus, the overall average compensation for owners was $21,748 per firm. In addition to this compensation, owners had an average return of approximately $120 per funeral with an average total of 102 funerals per firm for a total return of $12,240, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

Selected Findings

17.6.

EAST SOUTH CENTRAL
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	28	56
100-199	SERVICES	44	135
200-299	SERVICES	14	257
300 AND MORE	SERVICES	14	498
	ALL FIRMS	100	180

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP	19; PARTNERSHIP	21;	
	PRIVATE CORPORATION	60; PUBLIC CORPORATION	0.
PERSONNEL			
EMPLOYEES--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES			1.5
--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES			.2
--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]			30887
--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN			27.91
--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN			18.60
OWNERS --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS			1.9
--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS			2.4
--AVERAGE ANNUAL COMPENSATION[a]			9030
COLLECTION --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT			19
--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST			44
--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT			79
--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN			21
MOTOR EQUIPMENT--OWN ALL	67; OWN PART	28; RENT ALL	5; POOL 0.
INVESTMENT --AVERAGE ACCOUNTS RECEIVABLE		47600	
--AVERAGE MERCHANDISE INVENTORY		18513	
--AVERAGE FACILITIES, LAND, AND EQUIPMENT		286631	
TOTAL AVERAGE INVESTMENT		352744	

[a] In 1978, the average annual cash salary per employee was $30,887 with an average of 1.7 employees per firm. Thus, the overall average compensation for employees was $52,508 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and or profit sharing was $280 per firm; however, only 28% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $9,030 with an average of 4.3 owners per firm. Thus, the overall average compensation for owners was $38,829 per firm. In addition to this compensation, owners had an average return of approximately $139 per funeral with an average total of 186 funerals per firm for a total return of $25,926, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.7.

WEST SOUTH CENTRAL
CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	29	74
100-199	SERVICES	39	138
200-299	SERVICES	14	250
300 AND MORE	SERVICES	18	523
	ALL FIRMS	100	205

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP	18; PARTNERSHIP	14;	
	PRIVATE CORPORATION	66; PUBLIC CORPORATION	2.
PERSONNEL			
EMPLOYEES--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES			1.6
--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES			.1
--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS[a]			28414
--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN			13.64
--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN			30.30
OWNERS --AVERAGE NUMBER OF FULL TIME LICENSED OWNERS			2.0
--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS			2.5
--AVERAGE ANNUAL COMPENSATION[a]			8098
COLLECTION --PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT			12
--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST			64
--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT			89
--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN			12
MOTOR EQUIPMENT--OWN ALL	76; OWN PART	18; RENT ALL	6; POOL 0.
INVESTMENT --AVERAGE ACCOUNTS RECEIVABLE		46380	
--AVERAGE MERCHANDISE INVENTORY		17510	
--AVERAGE FACILITIES, LAND, AND EQUIPMENT		230743	
TOTAL AVERAGE INVESTMENT		294633	

[a] In 1978, the average annual cash salary per employee was $28,474 with an average of 1.7 employees per firm. Thus, the overall average compensation for employees was $48,304 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and or profit sharing was $6,917 per firm; however, only 14% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $8,098 with an average of 4.5 owners per firm. Thus, the overall average compensation for owners was $36,441 per firm. In addition to this compensation, owners had an average return of approximately $104 per funeral with an average total of 205 funerals per firm for a total return of $21,320, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.8.

MOUNTAIN

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	30	75
100-199	SERVICES	40	141
200-299	SERVICES	15	238
300 AND MORE	SERVICES	15	685
	ALL FIRMS	100	216

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 22; PARTNERSHIP 11;			
	PRIVATE CORPORATION 67; PUBLIC CORPORATION 0.		
PERSONNEL			
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES		1.5
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES		.3
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS*		24549
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN		22.22
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN		27.78
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS		1.4
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS		3.0
	--AVERAGE ANNUAL COMPENSATION*		7253
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT		19
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST		61
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT		94
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN		19
MOTOR EQUIPMENT--OWN ALL 80; OWN PART 11; RENT ALL 9; POOL 0.			
INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	40798	
	--AVERAGE MERCHANDISE INVENTORY	17669	
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	248767	
	TOTAL AVERAGE INVESTMENT	307234	

* In 1978, the average annual cash salary per employee was $24,549 with an average of 1.8 employees per firm. Thus, the overall average compensation for employees was $44,188 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and or profit sharing was $11,398 per firm, however, only 22% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $7,253 with an average of 4.4 owners per firm. Thus, the overall average compensation for owners was $31,913 per firm. In addition to this compensation, owners had an average return of approximately $28 per funeral with an average total of 216 funerals per firm for a total return of $6,048, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

17.9.

PACIFIC

CLASSIFICATION OF FIRMS PARTICIPATING BASED ON THE NUMBER OF ALL SERVICES

		PERCENT	AVERAGE NUMBER OF SERVICES
0- 99	SERVICES	32	68
100-199	SERVICES	26	161
200-299	SERVICES	24	238
300 AND MORE	SERVICES	18	568
	ALL FIRMS	100	221

FORM OF OWNERSHIP--INDIVIDUAL PROPRIETORSHIP 21; PARTNERSHIP 15;			
	PRIVATE CORPORATION 64; PUBLIC CORPORATION 0.		
PERSONNEL			
EMPLOYEES	--AVERAGE NUMBER OF FULL TIME LICENSED EMPLOYEES		1.5
	--AVERAGE NUMBER OF FULL TIME UNLICENSED EMPLOYEES		.4
	--AVERAGE ANNUAL COMPENSATION EXCLUDING FRINGE BENEFITS*		18488
	--PERCENTAGE OF FIRMS WITH A RETIREMENT PLAN		52.94
	--PERCENTAGE OF FIRMS WITH A PROFIT SHARING PLAN		17.65
OWNERS	--AVERAGE NUMBER OF FULL TIME LICENSED OWNERS		1.7
	--AVERAGE NUMBER OF FULL TIME UNLICENSED OWNERS		1.4
	--AVERAGE ANNUAL COMPENSATION*		9418
COLLECTION	--PERCENTAGE OF FIRMS WHICH ALLOW A DISCOUNT		21
	--PERCENTAGE OF FIRMS WHICH CHARGE INTEREST		65
	--PERCENTAGE OF FIRMS WHICH USE A WRITTEN SALES CONTRACT		82
	--PERCENTAGE OF FIRMS WHICH USE A FINANCE PLAN		21
MOTOR EQUIPMENT--OWN ALL 76; OWN PART 24; RENT ALL 0; POOL 0.			
INVESTMENT	--AVERAGE ACCOUNTS RECEIVABLE	373538	
	--AVERAGE MERCHANDISE INVENTORY	42131	
	--AVERAGE FACILITIES, LAND, AND EQUIPMENT	373766	
	TOTAL AVERAGE INVESTMENT	789435	

* In 1978, the average annual cash salary per employee was $18,488 with an average of 1.9 employees per firm. Thus, the overall average compensation for employees was $35,127 per firm. The average additional personnel expenses for all firms for medical and hospital insurance and retirement and or profit sharing was $11,671 per firm, however, 53% of the firms have an employee retirement program, in addition to other fringe benefits. The average annual compensation for an owner was $9,418 with an average of 3.1 owners per firm. Thus, the overall average compensation for owners was $29,196 per firm. In addition to this compensation, owners had an average return of approximately $134 per funeral with an average total of 221 funerals per firm for a total return of $29,614, including all services conducted and all merchandise provided, such as interment receptacles, clothing and net margin before income taxes.

Average and Percentage Per Service Income and Expense Statement
for All Services

18. UNITED STATES

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1306		75.2
INTERMENT RECEPTACLE CHARGE		213		12.2
OTHER FUNERAL HOME CHARGES		19		1.1
CASH ADVANCES		199		11.5
ALL OPERATING INCOME		1737		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	234		13.5	
INTERMENT RECEPTACLE COST	113		6.5	
OTHER FUNERAL HOME COSTS	12		.7	
CASH ADVANCES	182		10.4	
ALL MERCHANDISE COSTS AND CASH ADVANCES	541	541	31.1	31.1
OPERATING MARGIN		1196		68.9
OPERATING EXPENSES				
AUTOMOBILE	92		5.3	
COLLECTION	22		1.3	
DIRECT FUNERAL	53		3.1	
FACILITIES AND EQUIPMENT	201		11.6	
GENERAL	105		6.0	
PERSONNEL	515		29.5	
PROMOTION	46		2.7	
TAXES	69		4.0	
ALL OPERATING EXPENSES	1103	1103	63.5	63.5
NET MARGIN BEFORE INCOME TAXES		93		5.4

18.1. NEW ENGLAND

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1270		75.9
INTERMENT RECEPTACLE CHARGE		182		10.9
OTHER FUNERAL HOME CHARGES		10		.6
CASH ADVANCES		211		12.6
ALL OPERATING INCOME		1673		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	220		13.2	
INTERMENT RECEPTACLE COST	99		5.9	
OTHER FUNERAL HOME COSTS	5		.3	
CASH ADVANCES	186		11.1	
ALL MERCHANDISE COSTS AND CASH ADVANCES	510	510	30.5	30.5
OPERATING MARGIN		1163		69.5
OPERATING EXPENSES				
AUTOMOBILE	98		5.8	
COLLECTION	21		1.3	
DIRECT FUNERAL	55		3.3	
FACILITIES AND EQUIPMENT	225		13.4	
GENERAL	100		6.0	
PERSONNEL	494		29.5	
PROMOTION	33		2.0	
TAXES	74		4.4	
ALL OPERATING EXPENSES	1100	1100	65.7	65.7
NET MARGIN BEFORE INCOME TAXES		63		3.8

18.2. MIDDLE ATLANTIC

OPERATING INCOME		AVERAGE		PERCENTAGE
FUNERAL CHARGES		1397		73.2
INTERMENT RECEPTACLE CHARGE		223		11.7
OTHER FUNERAL HOME CHARGES		21		1.1
CASH ADVANCES		267		14.0
ALL OPERATING INCOME		1908		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	250		13.1	
INTERMENT RECEPTACLE COST	116		6.1	
OTHER FUNERAL HOME COSTS	12		.6	
CASH ADVANCES	254		13.3	
ALL MERCHANDISE COSTS AND CASH ADVANCES	632	632	33.1	33.1
OPERATING MARGIN		1276		66.9
OPERATING EXPENSES				
AUTOMOBILE	114		6.0	
COLLECTION	16		.8	
DIRECT FUNERAL	69		3.6	
FACILITIES AND EQUIPMENT	262		13.7	
GENERAL	110		5.8	
PERSONNEL	514		27.0	
PROMOTION	53		2.8	
TAXES	60		3.1	
ALL OPERATING EXPENSES	1198	1198	62.8	62.8
NET MARGIN BEFORE INCOME TAXES		78		4.1

Average and Percentage Per Service Income and Expense Statement

for All Services

18.3. SOUTH ATLANTIC

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1254		75.1
INTERMENT RECEPTACLE CHARGE		213		12.7
OTHER FUNERAL HOME CHARGES		34		2.0
CASH ADVANCES		170		10.2
ALL OPERATING INCOME		1671		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	218		13.0	
INTERMENT RECEPTACLE COST	112		6.7	
OTHER FUNERAL HOME COSTS	29		1.7	
CASH ADVANCES	158		9.5	
ALL MERCHANDISE COSTS AND CASH ADVANCES	517	517	30.9	30.9
OPERATING MARGIN		1154		69.1
OPERATING EXPENSES				
AUTOMOBILE	86		5.1	
COLLECTION	27		1.6	
DIRECT FUNERAL	50		3.0	
FACILITIES AND EQUIPMENT	169		10.2	
GENERAL	105		6.3	
PERSONNEL	536		32.2	
PROMOTION	42		2.5	
TAXES	63		3.7	
ALL OPERATING EXPENSES	1078	1078	64.6	64.6
NET MARGIN BEFORE INCOME TAXES		76		4.5

18.4. EAST NORTH CENTRAL

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1458		72.4
INTERMENT RECEPTACLE CHARGE		284		14.1
OTHER FUNERAL HOME CHARGES		14		.7
CASH ADVANCES		258		12.8
ALL OPERATING INCOME		2014		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	259		12.9	
INTERMENT RECEPTACLE COST	147		7.3	
OTHER FUNERAL HOME COSTS	8		.4	
CASH ADVANCES	228		11.3	
ALL MERCHANDISE COSTS AND CASH ADVANCES	642	642	31.9	31.9
OPERATING MARGIN		1372		68.1
OPERATING EXPENSES				
AUTOMOBILE	106		5.3	
COLLECTION	22		1.1	
DIRECT FUNERAL	59		2.9	
FACILITIES AND EQUIPMENT	233		11.6	
GENERAL	107		5.3	
PERSONNEL	597		29.6	
PROMOTION	57		2.8	
TAXES	91		4.5	
ALL OPERATING EXPENSES	1272	1272	63.1	63.1
NET MARGIN BEFORE INCOME TAXES		100		5.0

18.5. WEST NORTH CENTRAL

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1318		74.0
INTERMENT RECEPTACLE CHARGE		256		14.3
OTHER FUNERAL HOME CHARGES		16		.9
CASH ADVANCES		192		10.8
ALL OPERATING INCOME		1782		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	239		13.4	
INTERMENT RECEPTACLE COST	141		7.9	
OTHER FUNERAL HOME COSTS	10		.6	
CASH ADVANCES	177		9.9	
ALL MERCHANDISE COSTS AND CASH ADVANCES	567	567	31.8	31.8
OPERATING MARGIN		1215		68.2
OPERATING EXPENSES				
AUTOMOBILE	90		5.1	
COLLECTION	22		1.2	
DIRECT FUNERAL	56		3.2	
FACILITIES AND EQUIPMENT	199		11.1	
GENERAL	109		6.1	
PERSONNEL	508		28.6	
PROMOTION	44		2.4	
TAXES	67		3.8	
ALL OPERATING EXPENSES	1095	1095	61.5	61.5
NET MARGIN BEFORE INCOME TAXES		120		6.7

Average and Percentage Per Service Income and Expense Statement
for All Services

18.6. EAST SOUTH CENTRAL

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1367		76.0
INTERMENT RECEPTACLE CHARGE		242		13.5
OTHER FUNERAL HOME CHARGES		29		1.6
CASH ADVANCES		160		8.9
ALL OPERATING INCOME		1798		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	266		14.8	
INTERMENT RECEPTACLE COST	126		7.0	
OTHER FUNERAL HOME COSTS	13		.7	
CASH ADVANCES	148		8.2	
ALL MERCHANDISE COSTS AND CASH ADVANCES	553	553	30.7	30.7
OPERATING MARGIN		1245		69.3
OPERATING EXPENSES				
AUTOMOBILE	100		5.6	
COLLECTION	26		1.4	
DIRECT FUNERAL	44		2.5	
FACILITIES AND EQUIPMENT	171		9.5	
GENERAL	122		6.8	
PERSONNEL	548		30.5	
PROMOTION	39		2.2	
TAXES	56		3.1	
ALL OPERATING EXPENSES	1106	1106	61.6	61.6
NET MARGIN BEFORE INCOME TAXES		139		7.7

18.7. WEST SOUTH CENTRAL

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1263		79.8
INTERMENT RECEPTACLE CHARGE		166		10.5
OTHER FUNERAL HOME CHARGES		17		1.1
CASH ADVANCES		136		8.6
ALL OPERATING INCOME		1582		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	238		15.1	
INTERMENT RECEPTACLE COST	92		5.8	
OTHER FUNERAL HOME COSTS	9		.6	
CASH ADVANCES	121		7.6	
ALL MERCHANDISE COSTS AND CASH ADVANCES	460	460	29.1	29.1
OPERATING MARGIN		1122		70.9
OPERATING EXPENSES				
AUTOMOBILE	79		5.0	
COLLECTION	28		1.7	
DIRECT FUNERAL	39		2.5	
FACILITIES AND EQUIPMENT	214		13.5	
GENERAL	108		6.8	
PERSONNEL	447		28.2	
PROMOTION	42		2.7	
TAXES	61		3.9	
ALL OPERATING EXPENSES	1018	1018	64.3	64.3
NET MARGIN BEFORE INCOME TAXES		104		6.6

18.8. MOUNTAIN

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1012		81.3
INTERMENT RECEPTACLE CHARGE		72		5.8
OTHER FUNERAL HOME CHARGES		19		1.5
CASH ADVANCES		142		11.4
ALL OPERATING INCOME		1245		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	187		15.1	
INTERMENT RECEPTACLE COST	43		3.4	
OTHER FUNERAL HOME COSTS	10		.8	
CASH ADVANCES	122		9.8	
ALL MERCHANDISE COSTS AND CASH ADVANCES	362	362	29.1	29.1
OPERATING MARGIN		883		70.9
OPERATING EXPENSES				
AUTOMOBILE	67		5.4	
COLLECTION	24		1.9	
DIRECT FUNERAL	53		4.2	
FACILITIES AND EQUIPMENT	143		11.5	
GENERAL	77		6.1	
PERSONNEL	404		32.6	
PROMOTION	37		3.0	
TAXES	50		4.0	
ALL OPERATING EXPENSES	855	855	68.7	68.7
NET MARGIN BEFORE INCOME TAXES		28		2.2

Average and Percentage Per Service Income and Expense Statement
for All Services

18.9.

PACIFIC

		AVERAGE		PERCENTAGE
OPERATING INCOME				
FUNERAL CHARGES		1009		84.9
INTERMENT RECEPTACLE CHARGE		48		4.0
OTHER FUNERAL HOME CHARGES		11		.9
CASH ADVANCES		122		10.2
ALL OPERATING INCOME		1190		100.0
MERCHANDISE COSTS AND CASH ADVANCES				
CASKET COST	160		13.5	
INTERMENT RECEPTACLE COST	28		2.3	
OTHER FUNERAL HOME COSTS	5		.4	
CASH ADVANCES	133		11.2	
ALL MERCHANDISE COSTS AND CASH ADVANCES	326	326	27.4	27.4
OPERATING MARGIN		864		72.6
OPERATING EXPENSES				
AUTOMOBILE	53		4.5	
COLLECTION	13		1.1	
DIRECT FUNERAL	32		2.7	
FACILITIES AND EQUIPMENT	93		7.8	
GENERAL	97		8.1	
PERSONNEL	345		28.9	
PROMOTION	38		3.2	
TAXES	59		5.0	
ALL OPERATING EXPENSES	730	730	61.3	61.3
NET MARGIN BEFORE INCOME TAXES		134		11.3

Ranges in Prices of Services Offered

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.* The Median was computed.

19.

UNITED STATES

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	129	941	1695
FUNERAL B (SECOND LOWEST PRICED)	325	1095	1885
FUNERAL C (THIRD LOWEST PRICED)	350	1225	3095
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	930	2520	9100
FUNERAL Y (SECOND HIGHEST PRICED)	1140	3875	12655
FUNERAL Z (FIRST HIGHEST PRICED)	1329	3567	27295

19.1.

1. NEW ENGLAND

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	240	932	1549
FUNERAL B (SECOND LOWEST PRICED)	335	1088	1606
FUNERAL C (THIRD LOWEST PRICED)	425	1244	1681
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	920	2093	3850
FUNERAL Y (SECOND HIGHEST PRICED)	1390	2398	4500
FUNERAL Z (FIRST HIGHEST PRICED)	1553	3000	7950

*The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (1) lowest and the three (1) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

Ranges in Prices of Services Offered

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total Adult Services Offered.* The Median was computed.

19.2.

2. MIDDLE ATLANTIC

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	235	1048	1682
FUNERAL B (SECOND LOWEST PRICED)	345	1175	1812
FUNERAL C (THIRD LOWEST PRICED)	510	1287	2059
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1196	2288	9100
FUNERAL Y (SECOND HIGHEST PRICED)	1343	2623	12665
FUNERAL Z (FIRST HIGHEST PRICED)	1595	3060	27205

19.3.

3. SOUTH ATLANTIC

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	137	860	1475
FUNERAL B (SECOND LOWEST PRICED)	327	1045	1563
FUNERAL C (THIRD LOWEST PRICED)	437	1219	1660
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1600	2525	4775
FUNERAL Y (SECOND HIGHEST PRICED)	1743	2959	6295
FUNERAL Z (FIRST HIGHEST PRICED)	1976	3875	10400

19.4.

4. EAST NORTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	234	982	1695
FUNERAL B (SECOND LOWEST PRICED)	361	1125	1885
FUNERAL C (THIRD LOWEST PRICED)	425	1285	2095
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1195	2695	5545
FUNERAL Y (SECOND HIGHEST PRICED)	1325	2983	9240
FUNERAL Z (FIRST HIGHEST PRICED)	1550	3608	16800

19.5.

5. WEST NORTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	140	978	1426
FUNERAL B (SECOND LOWEST PRICED)	615	1117	1570
FUNERAL C (THIRD LOWEST PRICED)	690	1245	1740
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1168	2552	4250
FUNERAL Y (SECOND HIGHEST PRICED)	1192	2822	4979
FUNERAL Z (FIRST HIGHEST PRICED)	1328	2555	6833

*The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

Ranges in Prices of Services Offered

Lowest, Median and Highest Prices for the Three Lowest (Funerals A, B, C) and the Three Highest (Funerals X, Y, Z) Total-Adult Services Offered.* The Median was computed.

19.6.

6. EAST SOUTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	200	860	1250
FUNERAL B (SECOND LOWEST PRICED)	445	1050	1395
FUNERAL C (THIRD LOWEST PRICED)	579	1195	1592
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1695	2550	4500
FUNERAL Y (SECOND HIGHEST PRICED)	1895	3000	4750
FUNERAL Z (FIRST HIGHEST PRICED)	2295	3911	9300

19.7.

7. WEST SOUTH CENTRAL

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	129	889	1428
FUNERAL B (SECOND LOWEST PRICED)	425	997	1612
FUNERAL C (THIRD LOWEST PRICED)	655	1172	1894
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1675	2733	4900
FUNERAL Y (SECOND HIGHEST PRICED)	1944	3202	5400
FUNERAL Z (FIRST HIGHEST PRICED)	1935	4544	9795

19.8.

8. MOUNTAIN

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	154	861	1473
FUNERAL B (SECOND LOWEST PRICED)	325	994	1552
FUNERAL C (THIRD LOWEST PRICED)	352	1085	1852
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1297	2198	5050
FUNERAL Y (SECOND HIGHEST PRICED)	1597	2717	6016
FUNERAL Z (FIRST HIGHEST PRICED)	1610	3275	8325

19.9.

9. PACIFIC

	LOWEST	MEDIAN	HIGHEST
FUNERAL A (FIRST LOWEST PRICED)	275	892	1349
FUNERAL B (SECOND LOWEST PRICED)	399	937	1530
FUNERAL C (THIRD LOWEST PRICED)	445	1093	1650
• • •			
FUNERAL X (THIRD HIGHEST PRICED)	1332	1934	2894
FUNERAL Y (SECOND HIGHEST PRICED)	1395	2191	3770
FUNERAL Z (FIRST HIGHEST PRICED)	1480	2888	5395

*The Definition of a "Standard" funeral differs from firm to firm and locale to locale. Using the reporting firm's own definition for adult funerals in which it provides all of the customary professional services, necessary facilities and equipment, and the casket as selected, the values in this table reflect the current prices for each of the three (3) lowest and the three (3) highest total-adult funeral services offered by that firm to anyone who desires them and which are within sight of all those who use its selection room.

(13) 20.A. UNITED STATES (116821 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.91	.31	301	64
WELFARE-ADULT SERVICES	1.87	.79	481	84
PARTIAL-ADULT SERVICES	18.11	8.92	637	94
TOTAL ABOVE SERVICES	23.89	10.53	570	88
DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 99	.00	.00	30	86
100- 199	.09	.01	145	42
200- 299	.18	.04	251	51
300- 399	.36	.10	341	63
400- 499	.51	.18	445	64
500- 599	.67	.37	553	84
600- 699	1.00	.51	655	103
700- 799	1.40	.82	757	116
800- 899	1.86	1.24	861	130
900- 999	2.28	2.45	966	138
1000-1099	3.57	4.93	1059	149
1100-1199	4.90	4.40	1160	170
1200-1299	6.96	5.22	1259	190
1300-1399	7.06	7.40	1357	215
1400-1499	6.77	7.63	1457	245
1500-1599	7.51	9.22	1558	271
1600-1699	6.93	8.86	1657	304
1700-1799	6.34	8.41	1755	332
1800-1899	4.83	7.01	1855	357
1900-1999	3.71	5.72	1956	392
2000 OR MORE	5.53	16.03	2415	558
TOTAL TOTAL-ADULT SERVICES	76.11	89.47	1540	277
TOTAL OF ALL SERVICES	100.00	100.00	1391	232

(13) 20.B. UNITED STATES (19982 FUNERALS)

All Veterans

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.23	.47	530	87
PARTIAL-ADULT SERVICES	16.12	8.02	686	100
TOTAL ABOVE SERVICES	17.35	8.49	676	99
DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 99	.04	.00	59	123
100- 199	.06	.01	143	49
200- 299	.13	.03	274	46
300- 399	.36	.09	361	43
400- 499	.51	.17	452	56
500- 599	1.11	.49	558	79
600- 699	.92	.64	655	101
700- 799	1.58	.97	760	98
800- 899	2.22	1.24	859	142
900- 999	2.31	2.04	961	134
1000-1099	4.04	3.73	1058	146
1100-1199	5.55	4.49	1160	167
1200-1299	6.75	6.14	1258	188
1300-1399	7.49	7.30	1357	216
1400-1499	7.48	7.88	1457	246
1500-1599	8.56	9.64	1558	274
1600-1699	7.41	8.87	1656	304
1700-1799	6.30	7.95	1754	333
1800-1899	5.30	7.11	1854	368
1900-1999	4.26	6.03	1956	401
2000 OR MORE	10.08	17.60	2415	549
TOTAL TOTAL-ADULT SERVICES	82.65	91.51	1591	280
TOTAL OF ALL SERVICES	100.00	100.00	1383	249

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

(13)20.C. UNITED STATES (111 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	3.60	1.05	374	86
PARTIAL-ADULT SERVICES	24.33	11.90	629	76
TOTAL ABOVE SERVICES	27.93	12.95	596	77
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.90	.12	177	29
200- 299	.00	.00	0	0
300- 399	.00	.00	0	0
400- 499	.90	.31	437	0
500- 599	.00	.00	0	0
600- 699	.00	.00	0	0
700- 799	.00	.00	0	0
800- 899	2.70	1.86	885	124
900- 999	.00	.00	0	0
1000-1099	7.21	5.86	1046	138
1100-1199	6.31	5.69	1161	144
1200-1299	4.50	4.44	1267	190
1300-1399	4.50	4.77	1361	205
1400-1499	8.11	9.16	1453	227
1500-1599	8.11	9.81	1555	249
1600-1699	5.41	6.91	1645	359
1700-1799	6.31	8.61	1756	341
1800-1899	3.60	5.19	1852	363
1900-1999	2.70	4.10	1950	495
2000 OR MORE	10.81	20.22	2405	452
TOTAL TOTAL-ADULT SERVICES	72.07	87.05	1553	271
TOTAL OF ALL SERVICES	100.00	100.00	1286	217

(13)20.D. UNITED STATES (18871 FUNERALS)

All Eligible Veterans

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.21	.47	533	87
PARTIAL-ADULT SERVICES	16.08	7.99	688	100
TOTAL ABOVE SERVICES	17.29	8.46	677	99
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.04	.00	59	123
100- 199	.06	.01	139	51
200- 299	.13	.03	274	46
300- 399	.36	.09	361	43
400- 499	.51	.17	450	57
500- 599	1.11	.45	558	79
600- 699	.93	.44	652	101
700- 799	1.58	.87	750	98
800- 899	1.99	1.24	859	142
900- 999	2.95	2.05	961	134
1000-1099	4.07	3.11	1059	149
1100-1199	5.34	4.48	1160	167
1200-1299	6.77	6.15	1258	188
1300-1399	7.45	7.31	1357	216
1400-1499	7.48	7.88	1457	246
1500-1599	8.57	9.64	1556	274
1600-1699	7.42	8.89	1656	303
1700-1799	6.30	7.98	1754	333
1800-1899	5.31	7.12	1854	368
1900-1999	4.27	6.04	1956	401
2000 OR MORE	10.07	17.53	2415	549
TOTAL TOTAL-ADULT SERVICES	82.71	91.54	1531	280
TOTAL OF ALL SERVICES	100.00	100.00	1383	249

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

(13) 20.E.

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

UNITED STATES (20 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	.00	.00	0	0
PARTIAL-ADULT SERVICES	20.00	17.15	1186	203
TOTAL ABOVE SERVICES	20.00	17.15	1186	203
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	.00	.00	0	0
400- 499	.00	.00	0	0
500- 599	.00	.00	0	0
600- 699	.00	.00	0	0
700- 799	.00	.00	0	0
800- 899	5.00	2.95	815	91
900- 999	.00	.00	0	0
1000-1099	.00	.00	0	0
1100-1199	.00	.00	0	0
1200-1299	5.00	4.65	1265	390
1300-1399	40.00	38.72	1339	224
1400-1499	5.00	5.14	1422	208
1500-1599	10.00	10.99	1521	255
1600-1699	5.00	5.98	1653	445
1700-1799	.00	.00	0	0
1800-1899	5.00	6.83	1890	244
1900-1999	.00	.00	0	0
2000 OR MORE	5.00	7.59	2100	375
TOTAL TOTAL-ADULT SERVICES	80.00	82.85	1432	253
TOTAL OF ALL SERVICES	100.00	100.00	1383	243

(13) 20.F.

UNITED STATES (1984 FUNERALS)

WWI Veterans

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	.97	.41	582	88
PARTIAL-ADULT SERVICES	16.03	8.10	693	100
TOTAL ABOVE SERVICES	17.00	8.51	687	99
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.06	.00	51	131
100- 199	.10	.01	144	29
200- 299	.08	.02	263	29
300- 399	.28	.07	353	39
400- 499	.39	.13	460	61
500- 599	.85	.34	551	69
600- 699	.71	.34	657	104
700- 799	2.01	1.12	766	102
800- 899	1.90	1.20	859	116
900- 999	3.00	2.10	961	132
1000-1099	4.78	3.69	1060	151
1100-1199	5.81	4.91	1160	171
1200-1299	7.64	6.38	1254	191
1300-1399	7.66	7.56	1355	209
1400-1499	8.25	8.77	1458	244
1500-1599	8.77	9.34	1556	271
1600-1699	7.17	8.66	1658	307
1700-1799	5.63	7.19	1754	333
1800-1899	4.64	6.27	1855	357
1900-1999	3.95	5.63	1957	391
2000 OR MORE	9.30	16.56	2444	568
TOTAL TOTAL-ADULT SERVICES	83.00	91.49	1513	274
TOTAL OF ALL SERVICES	100.00	100.00	1373	244

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

(13)20.G. UNITED STATES (11715 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.30	.47	510	85
PARTIAL-ADULT SERVICES	15.10	7.41	686	101
TOTAL ABOVE SERVICES	16.40	7.88	672	100
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.03	.00	60	99
100- 199	.04	.00	143	75
200- 299	.15	.03	279	43
300- 399	.39	.10	366	44
400- 499	.58	.19	447	56
500- 599	1.23	.49	559	84
600- 699	1.08	.47	652	102
700- 799	1.39	.75	755	97
800- 899	2.07	1.28	860	156
900- 999	3.02	2.08	963	134
1000-1099	3.90	2.95	1057	149
1100-1199	5.22	4.33	1160	166
1200-1299	6.56	5.91	1259	186
1300-1399	7.09	6.89	1358	219
1400-1499	7.90	7.60	1456	247
1500-1599	8.49	9.46	1557	275
1600-1699	7.61	9.02	1656	302
1700-1799	6.62	8.30	1754	333
1800-1899	5.63	7.47	1854	372
1900-1999	4.58	6.40	1956	404
2000 OR MORE	10.70	18.41	2406	543
TOTAL TOTAL-ADULT SERVICES	83.60	92.12	1540	284
TOTAL OF ALL SERVICES	100.00	100.00	1398	254

(13)20.H. UNITED STATES (1419 FUNERALS)

Korean Veterans

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.56	.61	540	95
PARTIAL-ADULT SERVICES	17.88	9.44	729	109
TOTAL ABOVE SERVICES	19.44	10.05	714	108
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.18	.01	71	149
100- 199	.00	.00	0	0
200- 299	.04	.01	220	87
300- 399	.57	.14	341	46
400- 499	.33	.11	464	81
500- 599	1.39	.58	575	64
600- 699	.74	.35	659	132
700- 799	.82	.45	756	89
800- 899	2.05	1.27	855	118
900- 999	2.71	1.87	954	147
1000-1099	3.45	2.64	1057	155
1100-1199	4.51	3.80	1164	158
1200-1299	6.24	5.48	1258	186
1300-1399	7.96	7.84	1359	208
1400-1499	7.38	7.79	1456	237
1500-1599	9.27	10.43	1553	280
1600-1699	7.14	8.55	1653	303
1700-1795	7.22	9.18	1754	323
1800-1899	5.58	7.50	1854	368
1900-1999	3.94	5.58	1955	400
2000 OR MORE	9.03	16.18	2472	576
TOTAL TOTAL-ADULT SERVICES	80.56	89.95	1541	282
TOTAL OF ALL SERVICES	100.00	100.00	1380	248

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income

Vietnam Veterans

(13)20.I. UNITED STATES (793 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	1.13	.56	622	84
PARTIAL-ADULT SERVICES	24.60	12.93	664	93
TOTAL ABOVE SERVICES	25.73	13.49	662	93
DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 99	.00	.00	0	0
100- 199	.13	.01	100	38
200- 299	.13	.03	280	115
300- 399	.13	.04	375	0
400- 499	.50	.18	443	20
500- 599	.76	.32	533	61
600- 699	1.64	.83	636	67
700- 799	3.03	1.84	766	94
800- 899	1.26	.87	868	137
900- 999	2.02	1.51	944	134
1000-1099	3.28	2.76	1063	137
1100-1199	5.93	5.44	1159	166
1200-1299	5.55	5.54	1262	199
1300-1399	10.08	10.84	1357	236
1400-1499	5.55	6.41	1459	254
1500-1599	7.68	9.47	1555	273
1600-1699	6.93	9.07	1651	301
1700-1799	4.79	6.64	1750	337
1800-1899	4.54	6.87	1856	363
1900-1999	2.65	4.10	1953	401
2000 OR MORE	7.69	13.04	2289	495
TOTAL TOTAL-ADULT SERVICES	74.27	86.51	1470	263
TOTAL OF ALL SERVICES	100.00	100.00	1263	219

Other Eligible Veterans

(13)20.J. UNITED STATES (60 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	.00	.00	0	0
PARTIAL-ADULT SERVICES	56.33	28.83	493	23
TOTAL ABOVE SERVICES	56.33	28.83	493	23
DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	.00	.00	0	0
400- 499	.00	.00	0	0
500- 599	.00	.00	0	0
600- 699	.00	.00	0	0
700- 799	.00	.00	0	0
800- 899	.00	.00	0	0
900- 999	3.33	3.10	929	75
1000-1099	1.67	1.83	1095	145
1100-1199	1.67	1.39	1191	217
1200-1299	1.67	2.05	1228	215
1300-1399	3.33	4.67	1397	171
1400-1499	5.00	7.36	1469	339
1500-1599	3.33	5.19	1555	265
1600-1699	5.00	8.27	1650	298
1700-1799	3.33	5.89	1765	378
1800-1899	3.33	6.26	1874	428
1900-1999	1.67	3.43	1935	342
2000 OR MORE	6.34	21.33	2556	590
TOTAL TOTAL-ADULT SERVICES	41.67	71.17	1705	336
TOTAL OF ALL SERVICES	100.00	100.00	998	159

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Single Unit Pricing

(13)21. UNITED STATES (65790 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.93	.55	297	67
WELFARE-ADULT SERVICES	1.33	.48	481	84
PARTIAL-ADULT SERVICES	15.81	7.59	639	98
TOTAL ABOVE SERVICES	20.07	8.72	579	92
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.04	.00	40	182
100- 199	.10	.01	147	43
200- 299	.21	.04	247	58
300- 399	.36	.09	331	69
400- 499	.66	.22	447	68
500- 599	1.10	.46	560	85
600- 699	1.31	.65	656	106
700- 799	1.86	1.06	759	121
800- 899	2.26	1.47	862	145
900- 999	3.00	2.85	971	145
1000-1099	3.71	2.96	1064	155
1100-1199	4.80	4.21	1167	175
1200-1299	6.08	5.77	1264	189
1300-1399	6.76	6.93	1363	210
1400-1499	8.54	7.18	1462	246
1500-1599	8.05	9.44	1562	270
1600-1699	6.85	8.55	1661	301
1700-1799	6.48	8.56	1760	330
1800-1899	5.17	7.22	1860	357
1900-1999	4.22	6.21	1961	395
2000 OR MORE	9.46	17.41	2451	566
TOTAL TOTAL-ADULT SERVICES	79.93	91.28	1520	279
TOTAL OF ALL SERVICES	100.00	100.00	1331	242

(13)21.1. 1. NEW ENGLAND (1424 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	1.83	.48	325	51
WELFARE-ADULT SERVICES	2.60	1.02	488	79
PARTIAL-ADULT SERVICES	12.85	5.63	546	60
TOTAL ABOVE SERVICES	17.28	7.13	514	62
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	.07	.02	384	88
400- 499	.21	.08	447	92
500- 599	.98	.44	563	89
600- 699	.56	.30	655	92
700- 799	1.40	.85	752	531
800- 899	2.60	1.80	862	124
900- 999	5.76	4.45	963	136
1000-1099	6.11	5.20	1060	172
1100-1199	8.57	8.00	1163	187
1200-1299	10.75	10.88	1261	200
1300-1399	7.58	8.21	1348	231
1400-1499	9.41	11.02	1459	257
1500-1599	10.33	12.84	1549	292
1600-1699	5.48	7.27	1652	328
1700-1799	3.16	4.45	1754	369
1800-1899	3.44	5.08	1840	384
1900-1999	1.33	2.09	1953	448
2000 OR MORE	4.99	9.89	2472	715
TOTAL TOTAL-ADULT SERVICES	82.72	92.87	1398	272
TOTAL OF ALL SERVICES	100.00	100.00	1246	235

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Single Unit Pricing

(13)21.2. 2. MIDDLE ATLANTIC (3836 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.01	.37	247	51
WELFARE-ADULT SERVICES	.26	.07	383	71
PARTIAL-ADULT SERVICES	14.65	8.12	740	193
TOTAL ABOVE SERVICES	16.92	8.56	676	169
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.13	.03	275	135
300- 399	.42	.11	338	53
400- 499	.36	.12	446	79
500- 599	.65	.26	566	106
600- 699	1.23	.66	657	125
700- 799	2.11	1.20	758	139
800- 899	2.55	1.65	864	165
900- 999	5.53	3.97	961	177
1000-1099	4.33	3.47	1073	161
1100-1199	5.53	4.84	1170	174
1200-1299	7.95	7.52	1264	196
1300-1399	8.16	8.30	1359	220
1400-1499	6.75	7.40	1464	243
1500-1599	7.46	8.70	1559	276
1600-1699	7.35	9.19	1660	306
1700-1799	6.26	8.29	1759	366
1800-1899	5.76	8.02	1861	390
1900-1999	3.28	4.80	1954	433
2000 OR MORE	7.27	13.09	2404	597
TOTAL TOTAL-ADULT SERVICES	83.08	91.44	1471	280
TOTAL OF ALL SERVICES	100.00	100.00	1337	253

(13)21.3. 3. SOUTH ATLANTIC (11306 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.82	.70	318	66
WELFARE-ADULT SERVICES	.61	.23	477	78
PARTIAL-ADULT SERVICES	20.99	12.91	787	126
TOTAL ABOVE SERVICES	24.42	13.84	725	118
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.03	.00	53	7
100- 199	.19	.02	141	10
200- 299	.20	.04	246	32
300- 399	.26	.07	337	43
400- 499	1.06	.37	450	46
500- 599	1.84	.83	579	87
600- 699	1.46	.74	650	100
700- 799	2.10	1.24	754	105
800- 899	2.53	1.71	862	168
900- 999	3.52	2.66	967	126
1000-1099	3.35	2.80	1068	140
1100-1199	5.63	5.10	1178	184
1200-1299	5.92	5.81	1255	180
1300-1399	7.09	7.56	1365	209
1400-1499	6.25	7.14	1462	235
1500-1599	8.01	9.73	1555	267
1600-1699	5.72	7.43	1659	304
1700-1799	6.48	8.90	1756	314
1800-1899	4.25	6.18	1858	351
1900-1999	2.98	4.57	1959	397
2000 OR MORE	6.72	13.17	2506	590
TOTAL TOTAL-ADULT SERVICES	75.58	86.16	1458	258
TOTAL OF ALL SERVICES	100.00	100.00	1279	224

*These figures do not include charges for inner burial receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

(13)21.4. 4. EAST NORTH CENTRAL (22063 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.13	.83	295	74
WELFARE-ADULT SERVICES	2.00	.66	485	84
PARTIAL-ADULT SERVICES	12.97	6.71	754	109
TOTAL ABOVE SERVICES	18.10	8.00	645	100
0- 99	.04	.00	32	37
100- 199	.09	.01	154	60
200- 299	.14	.02	241	54
300- 399	.32	.07	334	87
400- 499	.56	.17	444	74
500- 599	.60	.22	547	90
600- 699	.76	.34	655	97
700- 799	1.24	.65	759	100
800- 899	1.51	.89	863	115
900- 999	2.53	1.68	971	125
1000-1099	2.97	2.17	1066	141
1100-1199	3.78	3.01	1164	157
1200-1299	5.43	4.70	1265	176
1300-1399	6.57	6.13	1361	201
1400-1499	6.07	6.07	1461	226
1500-1599	7.70	8.26	1565	253
1600-1699	7.44	8.47	1662	279
1700-1799	7.06	8.52	1760	314
1800-1899	6.75	8.61	1861	338
1900-1999	6.14	8.24	1959	368
2000 OR MORE	14.20	23.78	2444	529
TOTAL TOTAL-ADULT SERVICES	81.90	92.00	1640	290
TOTAL OF ALL SERVICES	100.00	100.00	1460	256

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

(13)21.5. 5. WEST NORTH CENTRAL (8904 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.80	.64	304	65
WELFARE-ADULT SERVICES	1.67	.56	446	91
PARTIAL-ADULT SERVICES	13.32	5.17	518	72
TOTAL ABOVE SERVICES	17.79	6.37	478	73
0- 99	.03	.00	37	9
100- 199	.03	.00	150	62
200- 299	.17	.03	254	12
300- 399	.27	.07	351	84
400- 499	.84	.29	440	66
500- 599	1.52	.62	548	57
600- 699	1.17	.57	649	97
700- 799	2.35	1.35	765	102
800- 899	1.58	1.03	865	130
900- 999	2.96	2.16	970	144
1000-1099	4.44	3.54	1062	157
1100-1199	5.20	4.56	1168	171
1200-1299	6.64	6.33	1271	190
1300-1399	6.57	6.72	1364	207
1400-1499	7.18	7.90	1467	250
1500-1599	9.17	10.74	1561	270
1600-1699	7.08	8.83	1664	306
1700-1799	6.57	8.68	1762	333
1800-1899	5.53	7.72	1861	360
1900-1999	3.62	5.33	1956	379
2000 OR MORE	9.27	17.16	2465	569
TOTAL TOTAL-ADULT SERVICES	82.21	93.63	1516	275
TOTAL OF ALL SERVICES	100.00	100.00	1333	239

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergymen, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Single Unit Pricing

(13)21.6. 6. EAST SOUTH CENTRAL (5718 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.33	.48	279	61
WELFARE-ADULT SERVICES	.23	.06	349	41
PARTIAL-ADULT SERVICES	15.86	7.42	635	113
TOTAL ABOVE SERVICES	18.42	7.96	586	105
0- 99	.09	.00	29	935
100- 199	.16	.02	147	75
200- 299	.24	.04	234	96
300- 399	.35	.08	318	64
400- 499	.26	.09	466	91
500- 599	.84	.33	535	95
600- 699	1.22	.61	675	104
700- 799	1.05	.58	748	116
800- 899	2.47	1.56	857	127
900- 999	3.50	2.50	970	138
1000-1099	3.45	2.69	1058	142
1100-1199	5.86	5.05	1169	172
1200-1299	5.63	5.28	1272	188
1300-1399	6.24	6.26	1361	232
1400-1499	6.52	7.01	1458	250
1500-1599	9.17	10.56	1564	275
1600-1699	8.41	10.26	1656	320
1700-1799	7.64	10.26	1755	348
1800-1899	5.05	6.91	1856	388
1900-1999	4.23	6.12	1963	467
2000 OR MORE	8.91	15.83	2416	673
TOTAL TOTAL-ADULT SERVICES	81.58	92.04	1533	304
TOTAL OF ALL SERVICES	100.00	100.00	1357	268

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

(13)21.7. 7. WEST SOUTH CENTRAL (8309 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.62	.79	276	59
WELFARE-ADULT SERVICES	1.40	.63	565	83
PARTIAL-ADULT SERVICES	14.61	4.81	418	61
TOTAL ABOVE SERVICES	19.63	6.23	402	65
0- 99	.10	.00	53	24
100- 199	.12	.01	142	45
200- 299	.48	.09	236	69
300- 399	.73	.14	334	98
400- 499	.40	.14	448	113
500- 599	.65	.28	539	107
600- 699	1.63	.83	645	130
700- 799	1.24	.74	759	128
800- 899	3.06	2.09	865	142
900- 999	4.39	3.35	960	139
1000-1099	4.32	3.63	1066	167
1100-1199	6.49	6.12	1164	189
1200-1299	6.57	6.58	1259	208
1300-1399	7.33	7.92	1371	231
1400-1499	7.89	9.09	1461	273
1500-1599	8.05	9.95	1567	297
1600-1699	7.41	9.72	1664	324
1700-1799	6.44	8.98	1768	352
1800-1899	3.64	5.36	1864	379
1900-1999	4.25	6.60	1968	442
2000 OR MORE	7.37	14.16	2414	589
TOTAL TOTAL-ADULT SERVICES	80.37	93.77	1479	286
TOTAL OF ALL SERVICES	100.00	100.00	1268	242

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

(13)21.8. 8. MOUNTAIN (3623 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.20	1.26	349	56
WELFARE-ADULT SERVICES	.55	.26	426	77
PARTIAL-ADULT SERVICES	25.18	9.22	326	43
TOTAL ABOVE SERVICES	28.93	10.74	331	45
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.03	.00	20	0
100- 199	.00	.00	0	0
200- 299	.39	.12	286	78
300- 399	1.16	.40	308	66
400- 499	1.24	.53	453	69
500- 599	3.01	1.94	574	88
600- 699	4.53	3.40	669	101
700- 799	6.54	5.60	762	138
800- 899	4.97	4.75	851	190
900- 999	12.93	14.40	987	184
1000-1099	4.78	5.62	1048	210
1100-1199	3.97	5.14	1151	209
1200-1299	4.91	6.86	1242	219
1300-1399	4.14	6.28	1350	265
1400-1499	4.39	7.20	1460	295
1500-1599	5.88	10.25	1553	312
1600-1699	2.84	5.24	1641	328
1700-1799	2.57	5.05	1751	374
1800-1899	1.90	3.93	1835	414
1900-1999	.39	.86	1976	480
2000 OR MORE	.44	1.59	3200	938
TOTAL TOTAL-ADULT SERVICES	71.07	89.26	1118	219
TOTAL OF ALL SERVICES	100.00	100.00	890	169

(13)21.9. 9. PACIFIC (523 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.68	.55	204	49
WELFARE-ADULT SERVICES	4.02	1.49	368	58
PARTIAL-ADULT SERVICES	35.56	20.32	566	82
TOTAL ABOVE SERVICES	42.26	22.36	525	77
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	.00	.00	0	0
400- 499	.57	.28	478	65
500- 599	.19	.11	547	15
600- 699	.19	.13	650	148
700- 799	.96	.74	771	90
800- 899	3.25	2.88	878	121
900- 999	2.10	2.03	956	149
1000-1099	4.40	4.81	1083	174
1100-1199	7.08	8.31	1165	186
1200-1299	6.31	8.15	1280	269
1300-1399	13.59	18.83	1375	312
1400-1499	5.93	8.62	1441	351
1500-1599	4.40	6.39	1576	347
1600-1699	4.78	8.06	1671	382
1700-1799	2.10	3.71	1746	412
1800-1899	.76	1.44	1864	482
1900-1999	.57	1.15	1988	579
2000 OR MORE	.57	1.40	2421	805
TOTAL TOTAL-ADULT SERVICES	57.74	77.64	1333	283
TOTAL OF ALL SERVICES	100.00	100.00	991	196

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income—Bi-Unit Pricing

(13)22. The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

UNITED STATES (23453 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.16	1.05	300	57
WELFARE-ADULT SERVICES	2.47	1.03	494	77
PARTIAL-ADULT SERVICES	21.96	11.62	627	92
TOTAL ABOVE SERVICES	28.59	13.70	568	85
DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 99	.10	.00	50	21
100- 199	.12	.01	135	55
200- 299	.24	.05	264	32
300- 399	.65	.20	358	45
400- 499	.53	.20	438	48
500- 599	1.10	.50	543	86
600- 699	.95	.52	647	100
700- 799	1.36	.86	749	102
800- 899	2.01	1.45	858	111
900- 999	2.96	2.39	957	126
1000-1099	4.55	4.05	1055	144
1100-1199	5.71	5.55	1150	165
1200-1299	7.39	7.81	1253	202
1300-1399	7.13	8.13	1352	225
1400-1499	6.95	8.51	1452	251
1500-1599	7.45	9.76	1553	281
1600-1699	6.49	9.06	1653	318
1700-1799	4.81	7.11	1751	340
1800-1899	3.21	5.01	1851	380
1900-1999	2.23	3.68	1953	406
2000 OR MORE	5.48	11.46	2478	573
TOTAL TOTAL-ADULT SERVICES	71.41	86.30	1432	259
TOTAL OF ALL SERVICES	100.00	100.00	1185	210

(13)22.1. 1. NEW ENGLAND (897 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.34	.55	290	73
WELFARE-ADULT SERVICES	5.24	2.42	574	68
PARTIAL-ADULT SERVICES	12.15	6.83	638	106
TOTAL ABOVE SERVICES	19.73	9.80	617	92
DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	.11	.04	395	80
400- 499	.45	.16	449	69
500- 599	.56	.25	549	22
600- 699	.78	.39	621	59
700- 799	1.11	.66	740	55
800- 899	1.11	.75	840	61
900- 999	3.90	2.98	949	110
1000-1099	5.24	4.45	1055	145
1100-1199	7.25	6.76	1158	174
1200-1299	9.81	9.87	1249	199
1300-1399	10.93	11.90	1352	244
1400-1499	9.70	11.28	1443	277
1500-1599	8.81	10.99	1549	317
1600-1699	8.58	11.39	1647	349
1700-1799	4.35	6.11	1743	400
1800-1899	3.79	5.63	1842	460
1900-1999	1.78	2.80	1948	534
2000 OR MORE	2.01	3.79	2343	722
TOTAL TOTAL-ADULT SERVICES	80.27	90.20	1395	270
TOTAL OF ALL SERVICES	100.00	100.00	1241	235

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income—Bi-Unit Pricing

(13)22.2. 2. MIDDLE ATLANTIC (993 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.32	.57	304	60
WELFARE-ADULT SERVICES	1.81	.58	334	88
PARTIAL-ADULT SERVICES	18.83	11.49	755	111
TOTAL ABOVE SERVICES	22.96	12.64	681	104
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.10	.00	10	325
100- 199	.10	.01	155	0
200- 299	.10	.02	245	0
300- 399	.20	.05	326	23
400- 499	1.01	.33	426	45
500- 599	1.71	.81	598	142
600- 699	.20	.11	655	119
700- 799	.71	.56	769	130
800- 899	1.31	.90	848	104
900- 999	1.41	1.03	955	130
1000-1099	3.73	3.16	1051	154
1100-1199	6.85	6.34	1145	188
1200-1299	8.26	8.31	1246	208
1300-1399	12.49	13.58	1347	221
1400-1499	13.89	16.05	1447	249
1500-1599	7.45	8.38	1558	288
1600-1699	5.44	7.30	1662	342
1700-1799	4.43	6.29	1756	368
1800-1899	2.52	3.78	1850	398
1900-1999	1.51	2.38	1954	438
2000 OR MORE	3.42	6.71	2426	629
TOTAL TOTAL-ADULT SERVICES	77.04	87.36	1404	257
TOTAL OF ALL SERVICES	100.00	100.00	1238	222

(13)22.3. 3. SOUTH ATLANTIC (1346 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.83	1.03	482	80
WELFARE-ADULT SERVICES	.87	.43	653	104
PARTIAL-ADULT SERVICES	21.89	11.66	700	108
TOTAL ABOVE SERVICES	25.59	13.12	674	105
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.05	.00	10	0
100- 199	.05	.00	110	35
200- 299	.92	.13	277	10
300- 399	.82	.23	375	10
400- 499	.21	.07	433	71
500- 599	.67	.27	540	66
600- 699	.87	.44	660	84
700- 799	1.39	.79	750	112
800- 899	1.95	1.29	874	118
900- 999	3.34	2.43	961	137
1000-1099	3.70	2.97	1060	151
1100-1199	4.57	4.1	1151	165
1200-1299	5.70	5.45	1261	199
1300-1399	8.69	8.86	1346	234
1400-1499	7.82	8.60	1	271
1500-1599	7.09	8.34	1552	292
1600-1699	5.45	6.82	1652	332
1700-1799	4.06	5.38	1749	351
1800-1899	4.62	6.48	1850	372
1900-1999	2.11	3.11	1952	378
2000 OR MORE	10.44	21.35	2702	467
TOTAL TOTAL-ADULT SERVICES	74.31	86.88	1544	272
TOTAL OF ALL SERVICES	100.00	100.00	1320	229

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Bi-Unit Pricing

(13)22.4. 4. EAST NORTH CENTRAL (3587 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.29	.81	361	76
WELFARE-ADULT SERVICES	1.73	.66	562	90
PARTIAL-ADULT SERVICES	20.18	13.92	1008	168
TOTAL ABOVE SERVICES	25.20	15.39	893	150
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.06	.00	23	0
100- 199	.03	.00	135	0
200- 299	.06	.01	255	62
300- 399	.14	.03	351	76
400- 499	.39	.11	424	43
500- 599	.14	.05	576	182
600- 699	.22	.10	634	83
700- 799	.17	.09	759	109
800- 899	.28	.16	858	94
900- 999	1.06	.69	955	114
1000-1099	2.26	1.64	1060	143
1100-1199	3.26	2.55	1142	154
1200-1299	5.66	4.87	1258	180
1300-1399	4.15	3.84	1353	201
1400-1499	6.75	6.69	1451	227
1500-1599	10.14	10.80	1556	257
1600-1699	10.01	11.34	1657	310
1700-1799	8.78	10.47	1744	325
1800-1899	5.94	7.51	1849	401
1900-1999	4.88	6.51	1953	407
2000 OR MORE	10.42	17.15	2407	580
TOTAL TOTAL-ADULT SERVICES	74.80	84.61	1655	313
TOTAL OF ALL SERVICES	100.00	100.00	1463	272

(13)22.5. 5. WEST NORTH CENTRAL (2885 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.78	1.10	279	58
WELFARE-ADULT SERVICES	2.81	1.29	553	119
PARTIAL-ADULT SERVICES	20.10	9.27	557	81
TOTAL ABOVE SERVICES	27.69	11.66	509	81
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.07	.00	80	0
100- 199	.03	.00	150	228
200- 299	.03	.01	205	0
300- 399	.07	.02	370	153
400- 499	.14	.05	443	107
500- 599	.21	.09	546	34
600- 699	.14	.08	658	162
700- 799	.69	.43	757	105
800- 899	2.01	1.44	865	123
900- 999	3.47	2.75	957	143
1000-1099	5.03	4.37	1051	172
1100-1199	6.10	5.84	1155	176
1200-1299	6.80	7.05	1253	191
1300-1399	7.52	8.44	1356	207
1400-1499	7.59	9.13	1452	237
1500-1599	7.46	9.58	1552	260
1600-1699	7.42	10.16	1654	301
1700-1799	5.62	8.16	1754	350
1800-1899	3.85	5.30	1853	372
1900-1999	3.08	4.39	1954	417
2000 OR MORE	4.99	9.86	2385	578
TOTAL TOTAL-ADULT SERVICES	72.31	88.34	1476	266
TOTAL OF ALL SERVICES	100.00	100.00	1208	214

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Bi-Unit Pricing

(13)22.6. 6. EAST SOUTH CENTRAL (1004 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.09	.97	434	62
WELFARE-ADULT SERVICES	.10	.00	10	0
PARTIAL-ADULT SERVICES	15.44	7.69	689	101
TOTAL ABOVE SERVICES	18.63	8.66	643	94
0- 99	.00	.00	0	0
100- 199	.10	.01	150	40
200- 299	.10	.02	210	85
300- 399	.20	.05	355	47
400- 499	.20	.06	425	85
500- 599	.50	.21	573	91
600- 699	.40	.13	653	148
700- 799	1.10	.61	774	117
800- 899	2.65	1.65	848	97
900- 999	2.59	1.81	969	105
1000-1099	4.88	3.79	1075	140
1100-1199	5.18	4.34	1158	155
1200-1299	5.68	5.22	1273	181
1300-1399	7.97	7.80	1354	201
1400-1499	6.87	7.24	1456	274
1500-1599	9.85	11.05	1550	252
1600-1699	10.55	12.61	1652	304
1700-1799	5.18	6.59	1760	330
1800-1899	3.49	4.68	1857	376
1900-1999	2.79	3.92	1943	428
2000 OR MORE	11.05	18.49	2440	584
TOTAL TOTAL-ADULT SERVICES	81.37	91.34	1553	281
TOTAL OF ALL SERVICES	100.00	100.00	1383	246

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

(13)22.7. 7. WEST SOUTH CENTRAL (2901 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.10	.74	288	46
WELFARE-ADULT SERVICES	.17	.08	566	73
PARTIAL-ADULT SERVICES	14.31	3.46	291	34
TOTAL ABOVE SERVICES	17.58	4.28	293	37
0- 99	.31	.02	72	20
100- 199	.55	.06	135	67
200- 299	.59	.12	246	80
300- 399	1.65	.47	340	87
400- 499	.45	.16	420	70
500- 599	1.93	.84	526	116
600- 699	1.90	1.01	644	123
700- 799	3.45	2.10	737	96
800- 899	2.34	1.65	847	107
900- 999	2.90	2.28	950	114
1000-1099	6.28	5.46	1051	129
1100-1199	7.41	7.05	1147	145
1200-1299	5.86	6.07	1250	183
1300-1399	4.58	5.15	1354	209
1400-1499	4.89	5.92	1460	235
1500-1599	9.17	11.84	1558	285
1600-1699	7.45	10.17	1648	310
1700-1799	7.48	10.91	1760	331
1800-1899	3.93	6.05	1858	356
1900-1999	3.10	5.05	1963	385
2000 OR MORE	6.21	13.34	2593	716
TOTAL TOTAL-ADULT SERVICES	82.42	95.72	1401	256
TOTAL OF ALL SERVICES	100.00	100.00	1206	218

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income—Bi-Unit Pricing

(13)22.8. 8. MOUNTAIN (4199 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	6.36	1.70	277	61
WELFARE-ADULT SERVICES	2.33	1.07	477	87
PARTIAL-ADULT SERVICES	29.46	15.98	564	89
TOTAL ABOVE SERVICES	38.15	18.75	511	85
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.14	.00	34	0
100- 199	.02	.00	175	137
200- 299	.24	.07	294	2
300- 399	.40	.13	339	76
400- 499	.57	.24	444	104
500- 599	1.76	.92	540	126
600- 699	1.52	.95	644	137
700- 799	1.45	1.05	752	122
800- 899	2.02	1.66	853	117
900- 999	3.02	2.78	955	136
1000-1099	3.45	3.49	1049	147
1100-1199	5.60	6.19	1150	177
1200-1299	6.87	8.27	1252	223
1300-1399	6.25	8.12	1351	239
1400-1499	6.01	8.38	1451	261
1500-1599	6.32	9.41	1549	301
1600-1699	5.50	8.76	1654	338
1700-1799	3.55	5.97	1747	344
1800-1899	2.02	3.60	1845	351
1900-1999	.86	1.61	1949	370
2000 OR MORE	4.29	9.65	2338	539
TOTAL TOTAL-ADULT SERVICES	61.85	81.25	1364	255
TOTAL OF ALL SERVICES	100.00	100.00	1039	190

(13)22.9. 9. PACIFIC (5041 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.60	1.19	252	38
WELFARE-ADULT SERVICES	4.98	2.29	448	56
PARTIAL-ADULT SERVICES	26.09	14.97	557	64
TOTAL ABOVE SERVICES	35.67	18.45	503	60
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.06	.00	40	0
100- 199	.14	.02	128	13
200- 299	.12	.03	253	1
300- 399	1.19	.46	374	6
400- 499	.99	.45	445	11
500- 599	1.53	.85	543	16
600- 699	1.23	.83	653	45
700- 799	1.49	1.16	757	90
800- 899	3.21	2.45	861	107
900- 999	4.07	4.01	959	119
1000-1099	6.11	6.84	1056	136
1100-1199	6.49	7.69	1152	161
1200-1299	10.67	13.75	1251	210
1300-1399	8.71	12.15	1351	237
1400-1499	6.49	9.69	1451	267
1500-1599	4.88	7.78	1547	303
1600-1699	3.15	5.36	1653	327
1700-1799	1.43	2.57	1751	350
1800-1899	.89	1.70	1854	361
1900-1999	.67	1.35	1942	416
2000 OR MORE	.81	2.22	2654	588
TOTAL TOTAL-ADULT SERVICES	64.33	81.55	1238	203
TOTAL OF ALL SERVICES	100.00	100.00	941	152

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Tri-Unit Pricing

(13)23.

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

UNITED STATES (10452 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.45	1.02	303	69
WELFARE-ADULT SERVICES	1.70	.59	462	86
PARTIAL-ADULT SERVICES	16.82	7.40	583	87
TOTAL ABOVE SERVICES	22.97	9.01	520	83
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.03	.00	25	139
100- 199	.06	.01	155	57
200- 299	.07	.01	261	59
300- 399	.18	.05	340	73
400- 499	.28	.09	446	85
500- 599	.64	.27	558	89
600- 699	.35	.18	660	86
700- 799	.58	.34	765	109
800- 899	1.31	.85	858	128
900- 999	3.01	2.18	958	121
1000-1099	3.01	2.33	1051	149
1100-1199	5.64	4.93	1158	170
1200-1299	5.75	5.45	1257	193
1300-1399	7.95	8.10	1352	219
1400-1499	7.33	8.03	1453	252
1500-1599	7.19	8.43	1556	280
1600-1699	7.26	8.95	1655	307
1700-1799	6.54	8.63	1752	331
1800-1899	5.24	7.33	1854	351
1900-1999	5.02	7.40	1954	395
2000 OR MORE	9.60	17.36	2369	555
TOTAL TOTAL-ADULT SERVICES	77.03	90.99	1367	291
TOTAL OF ALL SERVICES	100.00	100.00	1326	243

(13)23.1.

1. NEW ENGLAND (5 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	.00	.00	0	0
WELFARE-ADULT SERVICES	.00	.00	0	0
PARTIAL-ADULT SERVICES	.00	.00	0	0
TOTAL ABOVE SERVICES	.00	.00	0	0
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	.00	.00	0	0
400- 499	.00	.00	0	0
500- 599	.00	.00	0	0
600- 699	.00	.00	0	0
700- 799	.00	.00	0	0
800- 899	.00	.00	0	0
900- 999	.00	.00	0	0
1000-1099	.00	.00	0	0
1100-1199	.00	.00	0	0
1200-1299	.00	.00	0	0
1300-1399	.00	.00	0	0
1400-1499	.00	.00	0	0
1500-1599	.00	.00	0	0
1600-1699	.00	.00	0	0
1700-1799	.00	.00	0	0
1800-1899	.00	.00	0	0
1900-1999	.00	.00	0	0
2000 OR MORE	.00	.00	0	0
TOTAL TOTAL-ADULT SERVICES	.00	.00	0	0
TOTAL OF ALL SERVICES	.00	.00	0	0

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Tri-Unit Pricing

(13)23.2. 2. MIDDLE ATLANTIC (318 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	1.57	.71	606	98
WELFARE SERVICES	.00	.00	0	0
PARTIAL-ADULT SERVICES	7.86	4.75	814	163
TOTAL ABOVE SERVICES	9.43	5.46	786	152
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	2.52	.63	339	45
400- 499	.63	.20	421	240
500- 599	.63	.26	560	98
600- 699	.63	.32	685	102
700- 799	.31	.18	780	181
800- 899	.63	.40	855	185
900- 999	3.77	2.66	949	142
1000-1099	4.72	3.69	1054	151
1100-1199	10.38	8.83	1147	191
1200-1299	13.83	12.74	1241	225
1300-1399	11.95	12.10	1365	308
1400-1499	7.23	7.84	1460	323
1500-1599	10.38	11.33	1550	384
1600-1699	5.97	7.50	1647	415
1700-1799	6.29	8.13	1741	453
1800-1899	1.83	2.56	1839	474
1900-1999	4.72	6.77	1935	537
2000 OR MORE	4.09	7.25	2523	868
TOTAL TOTAL-ADULT SERVICES	90.57	94.54	1407	323
TOTAL OF ALL SERVICES	100.00	100.00	1347	307

(13)23.3. 3. SOUTH ATLANTIC (812 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.45	1.07	418	80
WELFARE-ADULT SERVICES	1.97	.71	487	67
PARTIAL-ADULT SERVICES	17.98	9.32	698	101
TOTAL ABOVE SERVICES	23.40	11.10	637	95
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	.00	.00	0	0
400- 499	.00	.00	0	0
500- 599	.12	.05	540	106
600- 699	.49	.25	671	70
700- 799	.62	.35	769	98
800- 899	.62	.40	868	103
900- 999	1.85	1.29	935	120
1000-1099	3.69	2.90	1053	129
1100-1199	8.25	7.18	1163	165
1200-1299	7.51	7.02	1256	190
1300-1399	14.77	14.78	1344	207
1400-1499	5.67	6.07	1440	265
1500-1599	4.19	4.82	1546	234
1600-1699	4.93	6.02	1643	269
1700-1799	4.93	6.35	1731	283
1800-1899	.54	7.72	1871	290
1900-1999	1.35	1.97	1955	451
2000 OR MORE	12.07	21.73	2419	516
TOTAL TOTAL-ADULT SERVICES	76.60	88.90	1559	269
TOTAL OF ALL SERVICES	100.00	100.00	1343	229

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Tri-Unit Pricing

(13)23.4. The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

4. EAST NORTH CENTRAL (3652 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.45	.58	242	60
WELFARE-ADULT SERVICES	2.25	.70	451	76
PARTIAL-ADULT SERVICES	12.62	6.27	717	100
TOTAL ABOVE SERVICES	18.32	7.55	595	89
DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 99	.08	.00	25	139
100- 199	.03	.00	175	0
200- 299	.03	.00	230	116
300- 399	11	.03	345	97
400- 499	.16	.05	447	103
500- 599	.36	.14	549	69
600- 699	.19	.09	666	82
700- 799	.41	.22	764	129
800- 899	.99	.58	853	100
900- 999	2.14	1.41	950	108
1000-1099	2.68	1.95	1047	152
1100-1199	4.79	3.82	1152	160
1200-1299	5.28	4.61	1258	173
1300-1399	7.78	7.28	1350	209
1400-1499	7.61	7.66	1451	238
1500-1599	7.67	8.26	1554	265
1600-1699	8.13	9.31	1653	297
1700-1799	8.29	10.08	1753	315
1800-1899	6.30	8.06	1847	343
1900-1999	6.22	8.39	1948	361
2000 OR MORE	12.43	20.51	2381	520
TOTAL TOTAL-ADULT SERVICES	81.68	92.45	1633	293
TOTAL OF ALL SERVICES	100.00	100.00	1443	255

(13)23.5.

5. WEST NORTH CENTRAL (1547 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.94	.76	266	65
WELFARE-ADULT SERVICES	1.81	.60	454	131
PARTIAL-ADULT SERVICES	14.55	4.69	443	49
TOTAL ABOVE SERVICES	20.30	6.05	409	60
DOLLAR RANGES FOR TOTAL-ADULT SERVICES: 0- 99	.00	.00	0	0
100- 199	.06	.01	141	131
200- 299	.06	.01	215	65
300- 399	.26	.07	350	96
400- 499	.13	.04	435	113
500- 599	.19	.08	548	115
600- 699	.13	.06	650	92
700- 799	.19	.11	756	68
800- 899	.58	.37	864	136
900- 999	2.20	1.54	965	126
1000-1099	4.33	3.32	1053	127
1100-1199	4.52	3.84	1166	147
1200-1299	7.37	6.76	1260	169
1300-1399	4.28	4.96	1368	190
1400-1499	8.02	8.52	1459	218
1500-1599	6.79	7.75	1568	251
1600-1699	9.89	11.94	1657	291
1700-1799	6.98	8.34	1756	347
1800-1899	6.01	8.17	1864	346
1900-1999	6.21	8.87	1962	388
2000 OR MORE	10.80	18.60	2364	530
TOTAL TOTAL-ADULT SERVICES	79.70	93.95	1618	286
TOTAL OF ALL SERVICES	100.00	100.00	1373	240

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

(13)23.6. 6. EAST SOUTH CENTRAL (541 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.70	.65	254	42
WELFARE-ADULT SERVICES	.37	.10	390	71
PARTIAL-ADULT SERVICES	12.57	2.79	318	23
TOTAL ABOVE SERVICES	16.64	3.54	305	28
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.18	.02	150	69
200- 299	.00	.00	0	0
300- 399	.37	.08	300	77
400- 499	.18	.06	460	94
500- 599	3.33	1.38	595	127
600- 699	.55	.25	635	124
700- 799	.18	.10	788	295
800- 899	.37	.23	875	339
900- 999	1.85	1.28	995	155
1000-1099	.18	.14	1083	156
1100-1199	2.59	2.13	1180	178
1200-1299	.74	.65	1267	221
1300-1399	10.73	10.00	1339	194
1400-1499	6.10	6.21	1461	256
1500-1599	10.36	11.41	1581	304
1600-1699	9.24	10.74	1667	329
1700-1799	7.02	8.60	1756	369
1800-1899	7.21	9.26	1843	394
1900-1999	7.02	9.68	1978	493
2000 OR MORE	15.17	24.24	2296	675
TOTAL TOTAL-ADULT SERVICES	83.36	96.46	1660	367
TOTAL OF ALL SERVICES	100.00	100.00	1435	311

(13)23.7. 7. WEST SOUTH CENTRAL (629 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.37	1.52	503	111
WELFARE-ADULT SERVICES	.73	.60	1195	110
PARTIAL-ADULT SERVICES	23.09	8.83	554	74
TOTAL ABOVE SERVICES	28.19	10.95	563	80
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.12	.01	170	0
200- 299	.00	.00	0	0
300- 399	.00	.00	0	0
400- 499	.12	.04	432	0
500- 599	.00	.00	0	0
600- 699	.24	.12	634	64
700- 799	.49	.25	754	0
800- 899	.85	.51	870	71
900- 999	2.43	1.65	985	97
1000-1099	.97	.72	1073	77
1100-1199	3.77	3.10	1192	114
1200-1299	2.07	1.83	1281	161
1300-1399	4.25	4.05	1379	181
1400-1499	2.07	2.08	1453	223
1500-1599	6.32	6.81	1561	240
1600-1699	5.35	6.17	1672	360
1700-1799	8.99	10.93	1761	312
1800-1899	6.68	9.60	1864	355
1900-1999	11.42	15.50	1965	414
2000 OR MORE	15.67	26.68	2466	621
TOTAL TOTAL-ADULT SERVICES	71.81	89.05	1796	354
TOTAL OF ALL SERVICES	100.00	100.00	1448	277

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Tri-Unit Pricing

(13)23.8. 8. *MOUNTAIN* (2424 *FUNERALS*)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

	SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
	CHILD SERVICES	7.47	2.02	292	69
	WELFARE-ADULT SERVICES	.95	.31	349	83
	PARTIAL-ADULT SERVICES	23.72	12.20	555	98
	TOTAL ABOVE SERVICES	32.14	14.53	488	91
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 99	.00	.00	0	0
	100- 199	.08	.01	148	71
	200- 299	.21	.05	276	46
	300- 399	.00	.00	0	0
	400- 499	.66	.27	448	59
	500- 599	.95	.48	548	63
	600- 699	.54	.33	662	97
	700- 799	1.24	.88	767	114
	800- 899	2.85	2.27	859	138
	900- 999	5.44	4.83	957	124
	1000-1099	3.55	3.45	1050	172
	1100-1199	7.55	8.07	1152	191
	1200-1299	6.27	7.31	1257	229
	1300-1399	7.71	9.68	1352	248
	1400-1499	8.87	11.94	1452	285
	1500-1599	6.35	9.11	1546	310
	1600-1699	5.20	7.95	1649	330
	1700-1799	3.30	5.34	1745	360
	1800-1899	2.93	5.02	1848	391
	1900-1999	1.77	3.18	1931	397
	2000 OR MORE	2.39	5.30	2391	586
	TOTAL TOTAL-ADULT SERVICES	67.86	85.47	1358	257
	TOTAL OF ALL SERVICES	100.00	100.00	1079	204

(13)23.9. 9. *PACIFIC* (335 *FUNERALS*)

	SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
	CHILD SERVICES	2.39	.92	419	76
	WELFARE-ADULT SERVICES	6.27	2.40	417	81
	PARTIAL-ADULT SERVICES	20.30	7.53	405	69
	TOTAL ABOVE SERVICES	28.96	10.85	408	72
DOLLAR RANGES FOR TOTAL-ADULT SERVICES	0- 99	.00	.00	0	0
	100- 199	.00	.00	0	0
	200- 299	.00	.00	0	0
	300- 399	.30	.10	365	105
	400- 499	.30	.13	485	105
	500- 599	2.09	.89	519	101
	600- 699	1.19	.69	627	47
	700- 799	.60	.40	738	60
	800- 899	2.09	1.62	844	166
	900- 999	4.18	3.69	961	154
	1000-1099	2.99	2.86	1042	193
	1100-1199	5.07	5.36	1150	200
	1200-1299	4.78	5.48	1249	212
	1300-1399	9.25	11.39	1341	222
	1400-1499	8.95	11.89	1447	232
	1500-1599	11.04	15.76	1555	269
	1600-1699	8.95	13.61	1655	265
	1700-1799	5.97	9.53	1739	347
	1800-1899	2.69	4.56	1848	320
	1900-1999	.30	.53	1952	280
	2000 OR MORE	.30	.56	2062	686
	TOTAL TOTAL-ADULT SERVICES	71.04	89.15	1367	235
	TOTAL OF ALL SERVICES	100.00	100.00	1090	188

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Multi-Unit Pricing

(13)24. The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

UNITED STATES (36102 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.32	.77	308	61
WELFARE-ADULT SERVICES	2.16	.80	489	88
PARTIAL-ADULT SERVICES	19.14	9.73	677	95
TOTAL ABOVE SERVICES	24.62	11.30	611	90
0- 99	.06	.00	34	35
100- 199	.06	.01	150	19
200- 299	.09	.02	260	45
300- 399	.20	.06	361	61
400- 499	.23	.10	455	51
500- 599	.47	.19	544	70
600- 699	.62	.31	657	96
700- 799	.92	.52	757	97
800- 899	1.26	.82	861	111
900- 999	2.24	1.61	958	130
1000-1099	3.14	2.48	1054	142
1100-1199	4.58	3.97	1156	161
1200-1299	5.67	5.34	1254	180
1300-1399	7.47	7.60	1353	206
1400-1499	7.29	7.96	1453	239
1500-1599	7.71	9.00	1553	268
1600-1699	7.52	9.34	1652	301
1700-1799	7.01	9.22	1750	332
1800-1899	5.58	7.76	1850	354
1900-1999	3.87	5.67	1949	382
2000 OR MORE	9.33	16.72	2385	531
TOTAL TOTAL-ADULT SERVICES	75.38	88.70	1566	281
TOTAL OF ALL SERVICES	100.00	100.00	1331	234

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

(13)24.1. 1. NEW ENGLAND (5122 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . SERVICES REPORTED	PERCENTAGE OF . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.21	.41	237	45
WELFARE-ADULT SERVICES	3.01	1.14	488	93
PARTIAL-ADULT SERVICES	17.86	8.36	599	67
TOTAL ABOVE SERVICES	23.08	9.91	550	68
0- 99	.02	.00	10	0
100- 199	.08	.01	142	38
200- 299	.04	.01	259	33
300- 399	.21	.06	391	69
400- 499	.57	.20	457	50
500- 599	.62	.27	553	68
600- 699	.64	.33	656	92
700- 799	1.43	.85	764	97
800- 899	1.56	1.06	868	110
900- 999	2.87	2.15	964	127
1000-1099	4.02	3.31	1055	142
1100-1199	5.80	5.22	1153	156
1200-1299	7.15	6.98	1252	184
1300-1399	8.86	9.34	1351	215
1400-1499	8.02	9.09	1452	245
1500-1599	7.17	8.70	1556	264
1600-1699	6.25	8.06	1655	283
1700-1799	6.48	8.84	1749	297
1800-1899	3.77	5.43	1846	330
1900-1999	2.46	3.74	1948	360
2000 OR MORE	8.90	16.43	2366	506
TOTAL TOTAL-ADULT SERVICES	76.92	90.09	1501	256
TOTAL OF ALL SERVICES	100.00	100.00	1282	213

DOLLAR RANGES FOR TOTAL-ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

(13)24.2. 2. MIDDLE ATLANTIC (8550 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.22	.45	293	51
WELFARE-ADULT SERVICES	1.75	.62	510	92
PARTIAL-ADULT SERVICES	16.93	8.87	757	99
TOTAL ABOVE SERVICES	20.90	9.94	687	93
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.08	.00	27	30
100- 199	.01	.00	170	45
200- 299	.02	.00	280	0
300- 399	.13	.03	358	93
400- 499	.11	.03	455	76
500- 599	.28	.10	536	77
600- 699	.43	.22	647	102
700- 799	.65	.34	749	104
800- 899	1.17	.69	855	118
900- 999	1.59	1.04	949	125
1000-1099	1.89	1.45	1054	138
1100-1199	4.15	3.31	1154	164
1200-1299	5.01	4.34	1254	178
1300-1399	7.20	6.75	1354	210
1400-1499	7.39	7.41	1450	237
1500-1599	8.24	8.83	1549	264
1600-1699	8.20	9.36	1649	292
1700-1799	7.62	8.22	1750	340
1800-1899	6.50	8.33	1850	344
1900-1999	4.98	6.72	1951	353
2000 OR MORE	13.30	21.89	2381	474
TOTAL TOTAL-ADULT SERVICES	79.10	90.06	1646	291
TOTAL OF ALL SERVICES	100.00	100.00	1446	250

(13)24.3. 3. SOUTH ATLANTIC (4938 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.73	.91	385	60
WELFARE-ADULT SERVICES	.95	.34	411	73
PARTIAL-ADULT SERVICES	32.20	19.40	697	107
TOTAL ABOVE SERVICES	35.88	20.65	666	103
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.08	.00	24	117
100- 199	.10	.01	151	0
200- 299	.10	.02	254	37
300- 399	.51	.16	372	26
400- 499	.53	.20	447	36
500- 599	.63	.30	548	43
600- 699	1.07	.62	669	75
700- 799	1.56	1.02	759	69
800- 899	1.66	1.22	852	97
900- 999	3.46	2.87	958	122
1000-1099	3.58	3.24	1047	134
1100-1199	4.92	4.93	1161	161
1200-1299	6.40	6.91	1250	182
1300-1399	6.28	7.31	1347	205
1400-1499	6.28	7.90	1455	240
1500-1599	6.18	8.28	1552	270
1600-1699	5.69	8.14	1654	321
1700-1799	4.25	6.44	1753	334
1800-1899	3.95	6.31	1851	349
1900-1999	2.15	3.61	1949	441
2000 OR MORE	4.74	9.87	2409	592
TOTAL TOTAL-ADULT SERVICES	64.12	79.35	1433	251
TOTAL OF ALL SERVICES	100.00	100.00	1158	198

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Multi-Unit Pricing

(13)24.4. 4. EAST NORTH CENTRAL (6512 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.10	.86	306	64
WELFARE-ADULT SERVICES	2.38	.84	517	85
PARTIAL-ADULT SERVICES	13.64	6.71	715	107
TOTAL ABOVE SERVICES	20.12	8.41	608	96
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.05	.00	33	6
100- 199	.03	.00	173	13
200- 299	.23	.04	255	42
300- 399	.15	.04	355	76
400- 499	.23	.07	461	63
500- 599	.34	.12	536	87
600- 699	.34	.15	650	122
700- 799	.37	.19	743	105
800- 899	.68	.40	860	127
900- 999	1.50	.98	962	129
1000-1099	2.30	1.67	1057	140
1100-1199	3.72	2.94	1154	151
1200-1299	5.10	4.39	1254	175
1300-1399	6.13	5.63	1352	187
1400-1499	7.48	7.46	1452	227
1500-1599	8.41	8.98	1554	259
1600-1699	7.31	8.31	1654	295
1700-1799	7.45	8.96	1751	327
1800-1899	8.26	10.51	1851	359
1900-1999	6.14	8.22	1948	378
2000 OR MORE	13.66	22.47	2392	558
TOTAL TOTAL-ADULT SERVICES	79.88	91.53	1669	310
TOTAL OF ALL SERVICES	100.00	100.00	1456	267

(13)24.5. 5. WEST NORTH CENTRAL (6023 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.27	1.08	339	72
WELFARE-ADULT SERVICES	2.08	.81	525	99
PARTIAL-ADULT SERVICES	15.45	7.53	651	97
TOTAL ABOVE SERVICES	21.80	9.42	578	92
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.07	.00	70	0
100- 199	.08	.01	150	6
200- 299	.13	.03	264	58
300- 399	.17	.04	353	71
400- 499	.13	.04	452	83
500- 599	.50	.20	542	98
600- 699	.61	.31	665	108
700- 799	.58	.33	758	100
800- 899	.58	.37	862	120
900- 999	2.16	1.55	960	128
1000-1099	3.40	2.68	1052	140
1100-1199	4.33	3.74	1153	162
1200-1299	5.84	5.49	1255	180
1300-1399	9.24	9.35	1353	209
1400-1499	7.91	8.60	1454	246
1500-1599	8.56	9.93	1552	290
1600-1699	9.65	11.91	1650	320
1700-1799	8.37	10.95	1750	359
1800-1899	5.38	7.45	1852	385
1900-1999	3.55	5.18	1949	421
2000 OR MORE	6.97	12.42	2381	588
TOTAL TOTAL-ADULT SERVICES	78.20	90.58	1548	293
TOTAL OF ALL SERVICES	100.00	100.00	1337	249

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

(13)24.6. 6. EAST SOUTH CENTRAL (492 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.05	.77	345	59
WELFARE-ADULT SERVICES	2.44	.88	495	84
PARTIAL-ADULT SERVICES	14.84	6.73	622	91
TOTAL ABOVE SERVICES	20.33	8.38	565	85
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	.20	.06	385	80
400- 499	.20	.07	465	0
500- 599	.20	.08	540	110
600- 699	1.02	.48	643	127
700- 799	.81	.44	746	319
800- 899	1.22	.76	874	133
900- 999	1.93	1.28	961	142
1000-1099	6.91	5.31	1053	155
1100-1199	7.11	6.09	1173	173
1200-1299	6.10	5.62	1263	190
1300-1399	6.91	6.86	1360	244
1400-1499	5.28	5.71	1482	260
1500-1599	7.52	8.70	1585	244
1600-1699	6.10	7.45	1674	234
1700-1799	8.74	11.27	1767	299
1800-1899	4.27	5.77	1852	291
1900-1999	3.46	4.93	1956	325
2000 OR MORE	11.79	20.72	2410	539
TOTAL TOTAL-ADULT SERVICES	79.67	91.62	1576	276
TOTAL OF ALL SERVICES	100.00	100.00	1371	237

(13)24.7. 7. WEST SOUTH CENTRAL (1411 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.89	1.19	304	63
WELFARE-ADULT SERVICES	1.56	.62	497	94
PARTIAL-ADULT SERVICES	21.54	10.74	625	105
TOTAL ABOVE SERVICES	27.99	12.55	562	97
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.00	.00	0	0
200- 299	.00	.00	0	0
300- 399	.00	.00	0	0
400- 499	.00	.00	0	0
500- 599	.35	.15	531	56
600- 699	.57	.29	645	92
700- 799	1.77	1.07	757	129
800- 899	2.83	1.98	876	115
900- 999	2.98	2.27	954	156
1000-1099	4.18	3.53	1057	159
1100-1199	6.10	5.69	1169	170
1200-1299	4.75	4.79	1263	192
1300-1399	5.81	6.31	1361	220
1400-1499	5.46	6.39	1466	236
1500-1599	6.66	8.28	1558	268
1600-1699	8.93	11.81	1657	325
1700-1799	5.88	8.20	1746	352
1800-1899	3.83	5.64	1847	391
1900-1999	3.63	5.76	1957	472
2000 OR MORE	8.23	15.23	2330	624
TOTAL TOTAL-ADULT SERVICES	72.01	87.45	1521	297
TOTAL OF ALL SERVICES	100.00	100.00	1253	241

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Multi-Unit Pricing

(13)24.8. 8. MOUNTAIN (1444 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	6.02	1.20	225	62
WELFARE-ADULT SERVICES	1.59	.63	448	74
PARTIAL-ADULT SERVICES	23.62	10.30	492	70
TOTAL ABOVE SERVICES	31.23	12.13	438	69
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.00	.00	0	0
100- 199	.07	.01	100	0
200- 299	.07	.02	295	150
300- 399	.14	.04	350	75
400- 499	.76	.31	458	35
500- 599	1.25	.61	553	50
600- 699	1.32	.76	650	97
700- 799	1.87	1.26	761	91
800- 899	2.29	1.73	856	115
900- 999	1.45	1.23	956	156
1000-1099	4.43	4.15	1056	157
1100-1199	4.92	5.01	1148	174
1200-1299	4.09	4.56	1259	184
1300-1399	6.92	8.30	1352	198
1400-1499	5.89	7.57	1451	239
1500-1599	9.00	12.41	1553	272
1600-1699	7.82	11.45	1649	310
1700-1799	7.55	11.69	1745	323
1800-1899	4.22	6.90	1842	374
1900-1999	1.52	2.63	1945	359
2000 OR MORE	3.19	7.24	2562	587
TOTAL TOTAL-ADULT SERVICES	68.77	87.87	1441	251
TOTAL OF ALL SERVICES	100.00	100.00	1128	194

(13)24.9. 9. PACIFIC (1610 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.98	1.08	303	61
WELFARE-ADULT SERVICES	5.78	2.12	411	71
PARTIAL-ADULT SERVICES	26.14	15.61	668	81
TOTAL ABOVE SERVICES	35.90	18.81	586	77
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.06	.00	10	0
100- 199	.12	.02	150	66
200- 299	.00	.00	0	0
300- 399	.25	.08	354	42
400- 499	.31	.13	465	39
500- 599	.37	.18	541	65
600- 699	.31	.16	644	57
700- 799	.62	.42	755	81
800- 899	2.17	1.68	867	90
900- 999	3.42	2.93	959	145
1000-1099	4.16	3.96	1067	141
1100-1199	3.85	4.00	1162	157
1200-1299	5.96	6.66	1250	174
1300-1399	9.14	11.07	1358	196
1400-1499	7.96	10.31	1452	227
1500-1599	5.22	7.25	1555	242
1600-1699	5.40	8.02	1661	270
1700-1799	7.21	11.24	1747	298
1800-1899	4.60	7.56	1842	319
1900-1999	2.17	3.76	1937	374
2000 OR MORE	.81	1.74	2419	580
TOTAL TOTAL-ADULT SERVICES	64.10	81.19	1418	222
TOTAL OF ALL SERVICES	100.00	100.00	1119	170

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income — Multi-Unit Pricing

(13)25.A. The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Category

UNITED STATES (61691 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.17	.65	265	57
WELFARE-ADULT SERVICES	1.77	.67	490	84
PARTIAL-ADULT SERVICES	17.81	8.89	647	95
TOTAL ABOVE SERVICES	22.75	10.21	581	89
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.06	.00	33	33
100- 199	.07	.01	143	40
200- 299	.17	.03	253	55
300- 399	.30	.08	345	60
400- 499	.52	.18	443	59
500- 599	.86	.37	554	82
600- 699	1.04	.53	657	106
700- 799	1.43	.84	758	120
800- 899	2.01	1.34	861	129
900- 999	3.37	2.51	965	138
1000-1099	3.78	3.09	1059	148
1100-1199	5.13	4.62	1160	170
1200-1299	6.32	6.14	1258	190
1300-1399	7.28	7.62	1357	215
1400-1499	7.09	7.96	1457	246
1500-1599	7.98	9.57	1557	271
1600-1699	7.16	9.16	1656	304
1700-1799	6.43	8.75	1755	329
1800-1899	4.74	6.79	1855	352
1900-1999	3.89	5.43	1955	383
2000 OR MORE	7.91	14.79	2423	550
TOTAL TOTAL-ADULT SERVICES	77.25	89.79	1605	271
TOTAL OF ALL SERVICES	100.00	100.00	1295	229

(13)25.B. UNITED STATES (74112 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.52	.68	325	69
WELFARE-ADULT SERVICES	1.79	.65	481	84
PARTIAL-ADULT SERVICES	17.85	8.71	640	95
TOTAL ABOVE SERVICES	23.16	10.24	581	90
DOLLAR RANGES FOR TOTAL-ADULT SERVICES				
0- 99	.06	.00	47	137
100- 199	.10	.01	146	45
200- 299	.16	.04	253	47
300- 399	.41	.11	344	60
400- 499	.50	.17	450	66
500- 599	.93	.39	554	84
600- 699	.95	.47	653	100
700- 799	1.43	.82	756	108
800- 899	1.77	1.15	860	138
900- 999	3.11	2.29	966	137
1000-1099	3.53	2.85	1060	150
1100-1199	4.61	4.25	1161	168
1200-1299	6.04	5.75	1259	189
1300-1399	6.97	7.20	1358	215
1400-1499	6.75	7.42	1457	248
1500-1599	7.64	9.05	1557	279
1600-1699	6.81	8.63	1657	305
1700-1799	6.06	8.28	1755	335
1800-1899	5.13	7.23	1856	363
1900-1999	4.05	6.04	1957	400
2000 OR MORE	3.44	17.48	2436	561
TOTAL TOTAL-ADULT SERVICES	76.84	89.76	1535	283
TOTAL OF ALL SERVICES	100.00	100.00	1314	238

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Both Sexes

(13)26.A. *UNITED STATES* (135803 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES*	CASKET COST
CHILD SERVICES	3.36	.78	301	64
WELFARE-ADULT SERVICES	1.78	.66	486	84
PARTIAL-ADULT SERVICES	17.83	8.78	643	95
TOTAL ABOVE SERVICES	22.97	10.22	581	89
15-24	1.73	1.97	1490	268
25-34	1.35	1.54	1481	265
35-44	1.74	2.01	1511	277
45-54	4.64	5.47	1539	284
55-59	4.32	5.08	1534	280
60-64	6.01	7.13	1550	284
65-69	12.22	14.53	1551	287
70-74	13.14	15.37	1527	279
75-79	9.37	10.93	1523	277
80-84	9.59	11.13	1515	275
85-89	7.63	8.72	1492	269
90 AND OLDER	5.29	5.90	1456	260
TOTAL TOTAL-ADULT SERVICES	77.03	89.78	1522	277
TOTAL OF ALL SERVICES	100.00	100.00	1305	234

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.A.1. *NEW ENGLAND* (7443 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES*	CASKET COST
CHILD SERVICES	2.15	.44	258	49
WELFARE-ADULT SERVICES	3.20	1.27	505	86
PARTIAL-ADULT SERVICES	16.21	7.66	600	69
TOTAL ABOVE SERVICES	21.56	9.37	552	70
15-24	1.84	2.05	1412	250
25-34	1.34	1.55	1468	253
35-44	1.57	1.82	1471	255
45-54	5.04	5.75	1450	277
55-59	4.77	5.60	1490	274
60-64	6.78	8.04	1504	273
65-69	8.72	9.97	1452	252
70-74	10.81	12.53	1474	264
75-79	10.42	12.08	1473	260
80-84	11.58	13.51	1483	264
85-89	9.27	10.75	1472	259
90 AND OLDER	6.31	6.98	1404	240
TOTAL TOTAL-ADULT SERVICES	78.44	90.63	1467	261
TOTAL OF ALL SERVICES	100.00	100.00	1270	220

AGE RANGES FOR TOTAL ADULT SERVICES

Operating Service Income By Age — Both Sexes

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

(13)26.A.2. *MIDDLE ATLANTIC* (13697 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.15	.44	287	53
WELFARE-ADULT SERVICES	1.30	.46	491	91
PARTIAL-ADULT SERVICES	16.22	8.74	753	109
TOTAL ABOVE SERVICES	19.67	9.64	685	102
15-24	1.15	1.24	1507	275
25-34	.80	.87	1534	267
35-44	1.17	1.30	1550	287
45-54	4.18	4.65	1552	278
55-59	4.08	4.65	1592	286
60-64	5.96	6.91	1620	293
65-69	15.99	18.68	1633	301
70-74	16.66	19.01	1596	290
75-79	8.99	9.82	1525	276
80-84	9.34	10.45	1564	288
85-89	7.20	7.69	1492	275
90 AND OLDER	4.81	5.09	1479	263
TOTAL TOTAL-ADULT SERVICES	80.33	90.36	1572	286
TOTAL OF ALL SERVICES	100.00	100.00	1398	250

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.A.3. *SOUTH ATLANTIC* (19002 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.83	.80	357	67
WELFARE-ADULT SERVICES	.78	.30	477	78
PARTIAL-ADULT SERVICES	23.88	14.17	744	117
TOTAL ABOVE SERVICES	27.49	15.27	697	111
15-24	1.52	1.81	1495	251
25-34	1.14	1.38	1519	265
35-44	1.75	2.04	1459	302
45-54	4.36	5.18	1491	271
55-59	3.97	4.73	1493	262
60-64	5.61	6.92	1548	277
65-69	14.96	17.48	1466	262
70-74	14.16	16.15	1430	251
75-79	7.77	9.16	1479	258
80-84	7.68	8.90	1453	253
85-89	5.89	6.72	1431	244
90 AND OLDER	3.70	4.26	1442	250
TOTAL TOTAL-ADULT SERVICES	72.51	84.73	1466	259
TOTAL OF ALL SERVICES	100.00	100.00	1254	218

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Both Sexes

(13)26.A.4. *EAST NORTH CENTRAL* (35814 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.36	.69	298	71
WELFARE-ADULT SERVICES	2.07	.70	494	84
PARTIAL-ADULT SERVICES	13.77	7.38	781	116
TOTAL ABOVE SERVICES	19.20	8.77	666	105
15-24	1.79	1.95	1589	278
25-34	1.42	1.56	1603	281
35-44	1.79	2.05	1668	294
45-54	4.73	5.43	1672	302
55-59	4.40	5.01	1660	298
60-64	6.38	7.31	1669	304
65-69	13.44	15.49	1680	310
70-74	14.15	16.07	1657	299
75-79	9.82	11.09	1646	296
80-84	9.69	10.87	1636	292
85-89	7.83	8.68	1615	288
90 AND OLDER	5.36	5.72	1554	270
TOTAL TOTAL-ADULT SERVICES	80.80	91.23	1646	296
TOTAL OF ALL SERVICES	100.00	100.00	1458	259

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.A.5. *WEST NORTH CENTRAL* (19359 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.64	.85	309	66
WELFARE-ADULT SERVICES	1.98	.74	495	102
PARTIAL-ADULT SERVICES	15.09	6.44	562	80
TOTAL ABOVE SERVICES	20.71	8.03	511	80
15-24	1.76	2.02	1520	280
25-34	1.33	1.51	1498	268
35-44	1.34	1.51	1492	266
45-54	4.25	4.95	1537	286
55-59	4.11	4.85	1554	284
60-64	5.56	6.47	1533	279
65-69	10.11	11.97	1561	293
70-74	11.84	13.78	1536	283
75-79	10.40	12.23	1550	285
80-84	11.71	13.61	1533	281
85-89	9.86	11.23	1502	271
90 AND OLDER	7.02	7.84	1472	263
TOTAL TOTAL-ADULT SERVICES	79.29	91.97	1530	280
TOTAL OF ALL SERVICES	100.00	100.00	1319	239

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices

Operating Service Income By Age — Both Sexes

(13)26.A.6. *EAST SOUTH CENTRAL* (7755 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.57	.57	305	59
WELFARE-ADULT SERVICES	.36	.11	402	60
PARTIAL-ADULT SERVICES	15.51	7.07	623	105
TOTAL ABOVE SERVICES	18.44	7.75	575	98
15-24	1.51	1.78	1613	336
25-34	1.47	1.65	1530	296
35-44	2.15	2.35	1494	285
45-54	5.38	6.23	1584	321
55-59	4.78	5.64	1611	327
60-64	5.96	6.84	1570	310
65-69	13.99	16.10	1574	310
70-74	15.35	17.24	1536	299
75-79	9.56	10.67	1526	292
80-84	9.18	10.25	1526	298
85-89	7.32	8.13	1518	302
90 AND OLDER	4.91	5.37	1494	290
TOTAL TOTAL-ADULT SERVICES	81.56	92.25	1546	304
TOTAL OF ALL SERVICES	100.00	100.00	1367	266

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.A.7. *WEST SOUTH CENTRAL* (13534 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.69	.87	298	67
WELFARE-ADULT SERVICES	1.12	.51	580	93
PARTIAL-ADULT SERVICES	15.78	5.43	435	63
TOTAL ABOVE SERVICES	20.59	6.81	418	66
15-24	1.83	2.11	1460	275
25-34	1.44	1.66	1460	279
35-44	2.33	2.75	1493	275
45-54	5.33	6.46	1531	292
55-59	4.68	5.56	1499	286
60-64	6.36	7.48	1486	283
65-69	10.27	12.29	1513	298
70-74	12.02	14.10	1483	285
75-79	11.28	13.11	1470	282
80-84	10.58	12.38	1479	283
85-89	7.75	8.93	1456	271
90 AND OLDER	5.54	6.36	1451	280
TOTAL TOTAL-ADULT SERVICES	79.41	93.19	1483	284
TOTAL OF ALL SERVICES	100.00	100.00	1264	239

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Both Sexes

(13)26.A.8. *MOUNTAIN* (11690 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	5.57	1.58	287	63
WELFARE-ADULT SERVICES	1.40	.62	449	83
PARTIAL-ADULT SERVICES	26.22	12.52	483	75
TOTAL ABOVE SERVICES	33.19	14.72	449	73
15-24	2.26	2.90	1299	245
25-34	2.09	2.57	1247	232
35-44	2.04	2.70	1337	242
45-54	4.79	6.37	1346	253
55-59	4.52	5.79	1298	248
60-64	5.58	7.44	1349	254
65-69	9.21	11.36	1247	237
70-74	10.25	12.87	1271	242
75-79	7.49	9.77	1320	250
80-84	7.82	9.84	1273	237
85-89	6.13	7.92	1306	243
90 AND OLDER	4.63	5.75	1257	234
TOTAL TOTAL-ADULT SERVICES	66.81	85.28	1292	243
TOTAL OF ALL SERVICES	100.00	100.00	1012	187

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.A.9. *PACIFIC* (7509 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.23	1.11	265	44
WELFARE-ADULT SERVICES	5.14	2.20	433	61
PARTIAL-ADULT SERVICES	26.51	15.13	577	69
TOTAL ABOVE SERVICES	35.88	18.44	519	65
15-24	2.91	2.65	1330	211
25-34	1.28	1.57	1238	201
35-44	1.76	2.24	1286	216
45-54	4.10	5.43	1336	226
55-59	3.93	4.88	1256	207
60-64	5.77	7.42	1300	215
65-69	7.92	10.09	1286	218
70-74	9.22	11.77	1290	220
75-79	7.55	9.71	1299	217
80-84	8.36	10.77	1301	215
85-89	6.87	8.54	1255	204
90 AND OLDER	5.35	6.49	1225	202
TOTAL TOTAL-ADULT SERVICES	64.12	81.56	1285	214
TOTAL OF ALL SERVICES	100.00	100.00	1010	161

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Females

(13)26.B. The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

UNITED STATES (61691 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES*	CASKET COST
CHILD SERVICES	3.17	.65	265	57
WELFARE-ADULT SERVICES	1.77	.67	490	84
PARTIAL-ADULT SERVICES	17.81	8.89	647	95
TOTAL ABOVE SERVICES	22.75	10.21	581	87
15-24	.97	1.09	1446	263
25-34	.93	1.04	1446	254
35-44	1.39	1.60	1498	267
45-54	3.78	4.48	1535	279
55-59	3.27	3.83	1515	270
60-64	4.76	5.66	1540	278
65-69	6.06	6.98	1493	265
70-74	17.12	20.30	1536	280
75-79	9.60	11.26	1518	275
80-84	11.37	13.17	1500	272
85-89	10.18	11.67	1485	265
90 AND OLDER	7.82	8.71	1444	254
TOTAL TOTAL-ADULT SERVICES	77.25	89.79	1505	271
TOTAL OF ALL SERVICES	100.00	100.00	1295	229

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.B.1. *NEW ENGLAND* (3565 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES*	CASKET COST
CHILD SERVICES	2.02	.43	270	49
WELFARE-ADULT SERVICES	3.62	1.45	502	89
PARTIAL-ADULT SERVICES	17.36	8.41	609	66
TOTAL ABOVE SERVICES	23.00	10.29	562	68
15-24	.76	.82	1361	248
25-34	.93	1.16	1580	273
35-44	1.15	1.34	1458	246
45-54	3.79	4.46	1479	326
55-59	3.53	4.13	1467	271
60-64	5.05	5.99	1489	273
65-69	6.42	7.36	1439	248
70-74	9.87	11.73	1492	271
75-79	10.94	12.98	1491	261
80-84	13.21	15.41	1465	260
85-89	12.23	14.24	1462	257
90 AND OLDER	9.12	10.09	1391	237
TOTAL TOTAL-ADULT SERVICES	77.00	89.71	1463	262
TOTAL OF ALL SERVICES	100.00	100.00	1256	217

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Females

(13)26.B.2. *MIDDLE ATLANTIC* (6479 FUNERALS) The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	1.96	.40	281	50
WELFARE-ADULT SERVICES	1.34	.48	496	94
PARTIAL-ADULT SERVICES	16.64	8.62	713	101
TOTAL ABOVE SERVICES	19.94	9.50	656	96
AGE RANGES FOR TOTAL ADULT SERVICES: 15-24	.63	.68	1487	273
25-34	.66	.67	1392	241
35-44	.94	1.08	1585	295
45-54	3.58	3.97	1528	263
55-59	2.89	3.29	1571	264
60-64	4.77	5.56	1606	293
65-69	5.76	6.45	1543	275
70-74	24.84	29.16	1618	295
75-79	9.12	10.31	1557	285
80-84	10.70	12.06	1553	284
85-89	9.26	10.02	1490	275
90 AND OLDER	6.92	7.25	1446	255
TOTAL TOTAL-ADULT SERVICES	80.06	90.50	1558	282
TOTAL OF ALL SERVICES	100.00	100.00	1378	245

(13)26.B.3. *SOUTH ATLANTIC* (8394 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.62	.63	299	60
WELFARE-ADULT SERVICES	.75	.28	460	71
PARTIAL-ADULT SERVICES	24.01	14.50	748	116
TOTAL ABOVE SERVICES	27.38	15.41	697	109
AGE RANGES FOR TOTAL ADULT SERVICES: 15-24	.86	1.03	1480	267
25-34	.77	.94	1502	258
35-44	1.49	1.72	1426	246
45-54	3.44	4.20	1509	276
55-59	3.06	3.69	1491	257
60-64	4.50	5.58	1534	269
65-69	5.62	6.55	1442	244
70-74	21.25	24.20	1411	246
75-79	8.20	9.59	1448	249
80-84	9.54	11.05	1433	251
85-89	8.28	9.53	1424	241
90 AND OLDER	5.61	6.51	1436	242
TOTAL TOTAL-ADULT SERVICES	72.62	84.59	1442	250
TOTAL OF ALL SERVICES	100.00	100.00	1238	211

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Females

(13)26.B.4. *EAST NORTH CENTRAL* (16424 FUNERALS) The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.11	.57	263	64
WELFARE-ADULT SERVICES	2.09	.73	500	84
PARTIAL-ADULT SERVICES	14.17	7.58	772	115
TOTAL ABOVE SERVICES	19.37	8.88	661	104
15-24	.93	.99	1530	272
25-34	.94	1.03	1569	275
35-44	1.37	1.53	1609	278
45-54	4.11	4.73	1660	295
55-59	3.35	3.81	1637	288
60-64	5.15	5.97	1672	299
65-69	6.19	6.88	1603	274
70-74	19.12	22.18	1672	303
75-79	9.97	11.30	1635	290
80-84	11.55	13.07	1630	290
85-89	10.32	11.49	1606	282
90 AND OLDER	7.63	8.15	1540	264
TOTAL TOTAL-ADULT SERVICES	80.63	91.12	1629	289
TOTAL OF ALL SERVICES	100.00	100.00	1441	253

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.B.5. *WEST NORTH CENTRAL* (8696 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.43	.74	279	59
WELFARE-ADULT SERVICES	1.97	.74	483	101
PARTIAL-ADULT SERVICES	15.08	6.44	551	76
TOTAL ABOVE SERVICES	20.48	7.92	499	76
15-24	1.15	1.27	1423	261
25-34	.97	1.08	1440	245
35-44	1.07	1.22	1466	259
45-54	3.23	3.75	1497	267
55-59	3.30	3.73	1457	258
60-64	4.53	5.29	1506	267
65-69	5.93	6.93	1507	272
70-74	13.41	15.94	1533	284
75-79	10.29	11.96	1499	268
80-84	12.89	14.98	1499	272
85-89	12.78	14.69	1483	266
90 AND OLDER	9.97	11.24	1455	257
TOTAL TOTAL-ADULT SERVICES	79.52	92.08	1494	269
TOTAL OF ALL SERVICES	100.00	100.00	1290	229

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Females

(13)26.B.6. *EAST SOUTH CENTRAL* (3532 FUNERALS) The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.58	.50	264	53
WELFARE-ADULT SERVICES	.23	.05	309	40
PARTIAL-ADULT SERVICES	14.40	6.27	595	100
TOTAL ABOVE SERVICES	17.21	6.82	542	93
15-24	.71	.85	1639	351
25-34	1.16	1.20	1416	256
35-44	1.95	2.23	1561	306
45-54	4.13	4.83	1599	307
55-59	3.09	3.76	1667	340
60-64	4.30	4.91	1561	302
65-69	5.92	6.86	1586	318
70-74	21.50	24.19	1542	299
75-79	9.91	11.18	1545	300
80-84	11.89	12.96	1492	284
85-89	10.17	11.31	1523	300
90 AND OLDER	8.07	8.90	1509	287
TOTAL TOTAL-ADULT SERVICES	82.79	93.18	1541	299
TOTAL OF ALL SERVICES	100.00	100.00	1369	264

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.B.7. *WEST SOUTH CENTRAL* (6114 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.71	.70	239	56
WELFARE-ADULT SERVICES	.90	.46	645	98
PARTIAL-ADULT SERVICES	15.18	5.85	489	75
TOTAL ABOVE SERVICES	19.79	7.01	449	73
15-24	1.01	1.14	1428	277
25-34	.85	1.03	1536	293
35-44	2.08	2.45	1497	285
45-54	4.45	5.24	1495	273
55-59	3.73	4.43	1506	288
60-64	4.50	5.19	1463	273
65-69	6.67	7.60	1444	271
70-74	12.74	14.98	1491	288
75-79	11.97	13.83	1466	281
80-84	12.94	14.97	1468	278
85-89	10.86	12.37	1445	266
90 AND OLDER	8.41	9.76	1473	273
TOTAL TOTAL-ADULT SERVICES	80.21	92.99	1471	278
TOTAL OF ALL SERVICES	100.00	100.00	1269	237

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Females

(13)26.B.8. *MOUNTAIN* (5166 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	5.38	1.33	252	55
WELFARE-ADULT SERVICES	1.28	.61	490	89
PARTIAL-ADULT SERVICES	25.38	12.70	511	80
TOTAL ABOVE SERVICES	32.04	14.64	467	77
15-24	1.57	1.97	1286	228
25-34	1.36	1.50	1130	202
35-44	1.53	1.96	1311	231
45-54	3.81	5.11	1368	252
55-59	3.31	4.25	1311	229
60-64	5.15	6.70	1328	246
65-69	6.06	7.71	1299	246
70-74	12.42	14.60	1200	222
75-79	7.05	9.59	1390	279
80-84	9.61	11.90	1264	238
85-89	8.46	10.88	1314	242
90 AND OLDER	7.63	9.19	1231	226
TOTAL TOTAL-ADULT SERVICES	67.96	85.36	1283	239
TOTAL OF ALL SERVICES	100.00	100.00	1021	187

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.B.9. *PACIFIC* (3321 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.03	.98	244	45
WELFARE-ADULT SERVICES	5.12	2.22	436	57
PARTIAL-ADULT SERVICES	26.56	15.04	570	69
TOTAL ABOVE SERVICES	35.71	18.24	514	64
15-24	1.17	1.60	1370	216
25-34	.90	1.14	1269	212
35-44	1.08	1.42	1316	222
45-54	3.16	4.13	1316	215
55-59	3.13	3.86	1240	200
60-64	4.10	5.32	1307	215
65-69	6.02	7.71	1288	210
70-74	9.97	12.97	1309	228
75-79	8.37	10.69	1286	212
80-84	9.79	12.58	1294	222
85-89	8.59	10.63	1247	203
90 AND OLDER	8.01	9.71	1220	199
TOTAL TOTAL-ADULT SERVICES	64.29	81.76	1280	213
TOTAL OF ALL SERVICES	100.00	100.00	1006	160

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Males

(13)26.C. *UNITED STATES* (74112 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.52	.88	328	69
WELFARE-ADULT SERVICES	1.79	.65	482	84
PARTIAL-ADULT SERVICES	17.85	8.71	640	95
TOTAL ABOVE SERVICES	23.16	10.24	581	90
15-24	2.35	2.69	1505	269
25-34	1.71	1.95	1496	270
35-44	2.03	2.35	1519	282
45-54	5.35	6.28	1542	287
55-59	5.19	6.10	1544	286
60-64	7.05	8.34	1556	287
65-69	17.37	20.71	1568	294
70-74	9.83	11.31	1514	276
75-79	9.18	10.67	1528	279
80-84	8.10	9.46	1533	280
85-89	5.50	6.30	1504	274
90 AND OLDER	3.19	3.60	1482	272
TOTAL TOTAL-ADULT SERVICES	76.84	89.76	1535	283
TOTAL OF ALL SERVICES	100.00	100.00	1314	238

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.C.1. *NEW ENGLAND* (3878 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.27	.44	248	50
WELFARE-ADULT SERVICES	2.81	1.11	508	82
PARTIAL-ADULT SERVICES	15.16	6.99	591	72
TOTAL ABOVE SERVICES	20.24	8.54	541	71
15-24	2.84	3.15	1425	251
25-34	1.73	1.90	1412	243
35-44	1.96	2.26	1477	260
45-54	6.19	6.92	1434	249
55-59	5.91	6.92	1503	276
60-64	8.38	9.88	1512	273
65-69	10.83	12.32	1459	253
70-74	11.65	13.27	1460	259
75-79	9.93	11.26	1455	259
80-84	10.05	11.80	1504	268
85-89	6.55	7.61	1491	264
90 AND OLDER	3.74	4.18	1434	248
TOTAL TOTAL-ADULT SERVICES	79.76	91.46	1471	261
TOTAL OF ALL SERVICES	100.00	100.00	1283	222

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Males

(13)26.C.2. *MIDDLE ATLANTIC* (7218 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.33	.48	292	55
WELFARE-ADULT SERVICES	1.26	.43	486	88
PARTIAL-ADULT SERVICES	15.83	8.85	791	116
TOTAL ABOVE SERVICES	19.42	9.76	712	107
AGE RANGES FOR TOTAL ADULT SERVICES — 15-24	1.62	1.73	1514	276
25-34	.91	1.05	1627	284
35-44	1.37	1.48	1528	282
45-54	4.72	5.24	1569	288
55-59	5.15	5.83	1602	297
60-64	7.04	8.10	1628	294
65-69	25.18	29.39	1652	307
70-74	9.32	10.14	1541	278
75-79	8.88	9.39	1496	268
80-84	8.12	9.05	1578	293
85-89	5.35	5.65	1495	277
90 AND OLDER	2.92	3.20	1551	280
TOTAL TOTAL-ADULT SERVICES	80.58	90.24	1585	291
TOTAL OF ALL SERVICES	100.00	100.00	1415	255

(13)26.C.3. *SOUTH ATLANTIC* (10608 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.99	.93	397	71
WELFARE-ADULT SERVICES	.81	.31	490	84
PARTIAL-ADULT SERVICES	23.77	13.92	742	118
TOTAL ABOVE SERVICES	27.57	15.16	697	112
AGE RANGES FOR TOTAL ADULT SERVICES — 15-24	2.04	2.41	1500	246
25-34	1.43	1.73	1527	268
35-44	1.96	2.29	1480	335
45-54	5.08	5.94	1482	268
55-59	4.69	5.53	1494	264
60-64	6.49	7.96	1556	281
65-69	22.34	25.94	1471	266
70-74	8.56	9.92	1468	260
75-79	7.43	8.82	1505	266
80-84	6.21	7.24	1477	255
85-89	4.00	4.55	1442	248
90 AND OLDER	2.20	2.52	1455	266
TOTAL TOTAL-ADULT SERVICES	72.43	84.84	1485	266
TOTAL OF ALL SERVICES	100.00	100.00	1267	223

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Males

(13)26.C.4. *EAST NORTH CENTRAL* (19390 FUNERALS) The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES*	CASKET COST
CHILD SERVICES	3.57	.79	325	76
WELFARE-ADULT SERVICES	2.04	.68	490	84
PARTIAL-ADULT SERVICES	13.45	7.20	789	117
TOTAL ABOVE SERVICES	19.06	8.67	670	106
AGE RANGES FOR TOTAL ADULT SERVICES: 15-24	2.52	2.75	1607	280
25-34	1.82	2.00	1618	283
35-44	2.15	2.48	1699	302
45-54	5.26	6.00	1680	307
55-59	5.29	6.01	1673	303
60-64	7.42	8.41	1668	307
65-69	19.58	22.65	1701	320
70-74	9.93	11.02	1632	293
75-79	9.69	10.92	1657	301
80-84	8.11	9.05	1643	294
85-89	5.72	6.34	1630	297
90 AND OLDER	3.45	3.70	1581	280
TOTAL TOTAL-ADULT SERVICES	80.94	91.33	1660	303
TOTAL OF ALL SERVICES	100.00	100.00	1471	265

(13)26.C.5. *WEST NORTH CENTRAL* 10663 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES*	CASKET COST
CHILD SERVICES	3.82	.94	330	71
WELFARE-ADULT SERVICES	1.99	.75	505	104
PARTIAL-ADULT SERVICES	15.09	6.43	572	83
TOTAL ABOVE SERVICES	20.90	8.12	521	83
AGE RANGES FOR TOTAL ADULT SERVICES: 15-24	2.25	2.62	1560	287
25-34	1.62	1.85	1527	280
35-44	1.56	1.75	1507	270
45-54	5.08	5.90	1557	295
55-59	4.77	5.72	1609	299
60-64	6.41	7.39	1549	286
65-69	13.53	15.91	1580	300
70-74	10.56	12.09	1538	282
75-79	10.50	12.44	1591	298
80-84	10.74	12.52	1566	290
85-89	7.48	8.52	1527	279
90 AND OLDER	4.61	5.17	1502	273
TOTAL TOTAL-ADULT SERVICES	79.10	91.88	1559	290
TOTAL OF ALL SERVICES	100.00	100.00	1342	246

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Males

(13)26.C.6. EAST SOUTH CENTRAL (4223 FUNERALS) The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	2.56	.64	340	65
WELFARE-ADULT SERVICES	.47	.15	440	68
PARTIAL-ADULT SERVICES	16.43	7.75	644	108
TOTAL ABOVE SERVICES	19.46	8.54	599	101
AGE RANGES FOR TOTAL ADULT SERVICES: 15-24	2.18	2.56	1606	332
25-34	1.73	2.02	1594	319
35-44	2.32	2.46	1446	270
45-54	6.42	7.40	1575	328
55-59	6.20	7.21	1588	322
60-64	7.34	8.46	1574	315
65-69	20.75	23.87	1570	309
70-74	10.21	11.40	1526	297
75-79	9.26	10.23	1509	285
80-84	6.91	7.97	1574	318
85-89	4.95	5.47	1509	306
90 AND OLDER	2.27	2.41	1449	301
TOTAL TOTAL-ADULT SERVICES	80.54	91.46	1551	308
TOTAL OF ALL SERVICES	100.00	100.00	1366	268

(13)26.C.7. WEST SOUTH CENTRAL(7420 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	3.67	1.01	348	76
WELFARE-ADULT SERVICES	1.29	.56	543	90
PARTIAL-ADULT SERVICES	16.28	5.08	393	54
TOTAL ABOVE SERVICES	21.24	6.65	394	60
AGE RANGES FOR TOTAL ADULT SERVICES: 15-24	2.49	2.91	1471	274
25-34	1.93	2.19	1432	273
35-44	2.53	2.99	1490	269
45-54	6.06	7.47	1553	303
55-59	5.47	6.49	1496	285
60-64	7.90	9.38	1497	287
65-69	13.24	16.19	1542	310
70-74	11.43	13.37	1474	281
75-79	10.70	12.51	1473	283
80-84	8.64	10.23	1492	289
85-89	5.19	6.07	1475	278
90 AND OLDER	3.18	3.55	1406	296
TOTAL TOTAL-ADULT SERVICES	78.76	93.35	1494	289
TOTAL OF ALL SERVICES	100.00	100.00	1260	241

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income By Age — Males

(13)26.C.8, *MOUNTAIN* (6524 FUNERALS)

The Percentage of Funeral Services, the Percentage of Charges, the Average Funeral Charges,* and the Average Casket Cost by Service Categories and Age Ranges

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	5.72	1.79	314	68
WELFARE-ADULT SERVICES	1.50	.63	421	80
PARTIAL-ADULT SERVICES	26.88	12.38	463	71
TOTAL ABOVE SERVICES	34.10	14.80	436	71
15-24	2.81	3.65	1305	253
25-34	2.67	3.44	1294	245
35-44	2.45	3.30	1350	247
45-54	5.56	7.39	1334	253
55-59	5.47	7.03	1291	258
60-64	5.92	8.03	1364	260
65-69	11.72	14.29	1226	233
70-74	8.52	11.48	1353	264
75-79	7.85	9.92	1270	230
80-84	6.39	8.17	1284	236
85-89	4.29	5.53	1293	244
90 AND OLDER	2.25	2.97	1326	256
TOTAL TOTAL-ADULT SERVICES	65.90	85.20	1299	246
TOTAL OF ALL SERVICES	100.00	100.00	1004	187

AGE RANGES FOR TOTAL ADULT SERVICES

(13)26.C.9, *PACIFIC* (4188 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . . SERVICES REPORTED	PERCENTAGE OF . . . CHARGES REPORTED	AVERAGE FUNERAL CHARGES*	AVERAGE CASKET COST
CHILD SERVICES	4.39	1.21	279	44
WELFARE-ADULT SERVICES	5.16	2.19	430	65
PARTIAL-ADULT SERVICES	26.46	15.20	582	70
TOTAL ABOVE SERVICES	36.01	18.60	523	66
15-24	2.67	3.47	1315	209
25-34	1.58	1.90	1224	196
35-44	2.29	2.89	1275	213
45-54	4.85	6.44	1346	231
55-59	4.56	5.69	1264	210
60-64	7.09	9.08	1297	215
65-69	9.43	11.97	1285	223
70-74	8.62	10.83	1273	212
75-79	6.90	8.93	1311	221
80-84	7.23	9.34	1308	209
85-89	5.52	6.90	1266	205
90 AND OLDER	3.25	3.96	1235	208
TOTAL TOTAL-ADULT SERVICES	63.99	81.40	1289	215
TOTAL OF ALL SERVICES	100.00	100.00	1013	161

AGE RANGES FOR TOTAL ADULT SERVICES

*These figures do not include charges for interment receptacle, cemetery or crematory expenses, monument or marker, or miscellaneous items such as the honorarium for the clergyman, flowers, additional transportation charges, burial clothing, or newspaper notices.

Operating Service Income by Arrangement Status

27. The Percentage of Funeral Services and the Average Funeral Charges by Arrangement Status

UNITED STATES (131480 FUNERALS)		CHILD	WELFARE ADULT	PARTIAL ADULT	TOTAL ADULT	ALL SERVICES
NON-PREARRANGED SERVICES	PERCENTAGE	99.89	98.80	98.55	95.40	96.16
	AVERAGE FUNERAL CHARGES	300	485	643	1536	1329
PREARRANGED SERVICES	PERCENTAGE	.11	1.20	1.45	4.60	3.84
	AVERAGE FUNERAL CHARGES	321	505	639	1227	701
ALL SERVICES	PERCENTAGE	100.00	100.00	100.00	100.00	100.00
	AVERAGE FUNERAL CHARGES	301	486	643	1522	1305

Operating Service Income—Partial-Adult Services*

28. UNITED STATES (24216 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	33.16	43.55	845	156
PARTIAL ADULT RECEIVING	23.68	19.20	522	50
PARTIAL ADULT DIRECT	15.61	9.52	392	31
PARTIAL ADULT MISCELLANEOUS	27.55	27.73	647	95
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	643	95

28.1. NEW ENGLAND (1207 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	20.22	19.51	579	99
PARTIAL ADULT RECEIVING	26.76	22.07	495	32
PARTIAL ADULT DIRECT	18.89	17.05	542	47
PARTIAL ADULT MISCELLANEOUS	34.13	41.37	728	93
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	600	69

*Partial Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.

Operating Service Income—Partial-Adult Services*

28.2. MIDDLE ATLANTIC (2221 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	21.12	25.56	912	181
PARTIAL ADULT RECEIVING	29.36	26.56	682	75
PARTIAL ADULT DIRECT	15.26	8.15	402	37
PARTIAL ADULT MISCELLANEOUS	34.26	39.73	874	126
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	753	109

28.3. SOUTH ATLANTIC (4537 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	49.90	68.16	1017	183
PARTIAL ADULT RECEIVING	15.72	9.97	472	43
PARTIAL ADULT DIRECT	20.01	9.92	369	34
PARTIAL ADULT MISCELLANEOUS	14.37	11.95	619	86
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	744	117

28.4. EAST NORTH CENTRAL (4935 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	29.79	43.16	1131	206
PARTIAL ADULT RECEIVING	30.35	21.89	563	52
PARTIAL ADULT DIRECT	15.46	7.62	385	30
PARTIAL ADULT MISCELLANEOUS	24.40	27.33	875	141
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	781	116

28.5. WEST NORTH CENTRAL (2922 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	25.60	32.24	708	132
PARTIAL ADULT RECEIVING	35.32	33.36	531	54
PARTIAL ADULT DIRECT	11.98	7.93	372	29
PARTIAL ADULT MISCELLANEOUS	27.10	26.47	549	87
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	562	80

*Partial Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.

Operating Service Income—Partial-Adult Services*

28.6. EAST SOUTH CENTRAL (1203 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	32.17	63.83	1236	257
PARTIAL ADULT RECEIVING	27.51	20.33	460	45
PARTIAL ADULT DIRECT	4.66	2.72	365	43
PARTIAL ADULT MISCELLANEOUS	35.66	13.15	230	22
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	623	105

28.7. WEST SOUTH CENTRAL (2136 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	44.24	41.07	404	69
PARTIAL ADULT RECEIVING	23.36	22.87	426	39
PARTIAL ADULT DIRECT	4.82	5.30	478	50
PARTIAL ADULT MISCELLANEOUS	27.58	30.76	485	78
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	435	63

28.8. MOUNTAIN (3065 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	39.12	46.70	577	114
PARTIAL ADULT RECEIVING	16.90	15.36	439	48
PARTIAL ADULT DIRECT	12.56	8.81	339	27
PARTIAL ADULT MISCELLANEOUS	31.42	29.13	448	60
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	483	75

28.9. PACIFIC (1990 FUNERALS)

SERVICE CATEGORY	PERCENTAGE OF . . .		AVERAGE	
	SERVICES REPORTED	CHARGES REPORTED	FUNERAL CHARGES	CASKET COST
PARTIAL ADULT FORWARDING	15.28	14.80	559	95
PARTIAL ADULT RECEIVING	8.44	5.77	394	33
PARTIAL ADULT DIRECT	32.56	23.00	407	20
PARTIAL ADULT MISCELLANEOUS	43.72	56.43	744	104
TOTAL PARTIAL ADULT SERVICES	100.00	100.00	577	69

*Partial Adult Service: those instances in which the funeral director provides only some (a part) of the professional services, necessary facilities and equipment and/or the casket or merchandise as selected.